REGISTERED No. 61—1871.

The Bombay Gazette.

No. 7,231.—New Series. BOMBAY:—FRIDAY, APRIL 12, 1872. Subscription in Advance { For a Year .....Rs. 42 / For Six Months.. ...Rs. 24 } Including Postage.

THE BOMBAY GAZETTE.

The Rates of Subscription to the *Gazette*, in advance, for Town and Country, are now on the following reduced scale :—

One Year, in advance	Rs. 42
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For a Weekly Subscription, in advance, of Rs. 1-8-0, the *Gazette* is now delivered each morning at any address in town, or posted free to any address Up-country.

TERMS FOR ADVERTISEMENTS.

Ten Lines and under—

First insertion	Rs. 5 0
Second do	" 2 8
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Fourth and succeeding insertions	" 0 2½ As.

per line, but no Advertisement counted as less than eight lines.

LONG ADVERTISEMENTS.

First insertion	3 As. per Line.
Second do	4½ " "
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In the Native Languages, double the above.

For Advertisements which are to be inserted for a considerable time, special contracts may be made.

Domestic Occurrences : Each—Rupee 1.

All Cheques, Money Orders, and other Remittances, should be made payable to the "Proprietor of the *Bombay Gazette*."

SHIPPING.

STEAM COMMUNICATION WITH THE MALABAR COAST, CEYLON, MADRAS, AND CALCUTTA.

THE BRITISH INDIA STEAM NAVIGATION COMPANY (Limited), under Contract with Government, despatch Steamers as above with Mails, Passengers, and Cargo, every fourteen days.

The Steam-ship ASIA, 1,579 Tons, 250 H.P., Commander D. McCallum, will be despatched on SATURDAY, the 20th April 1872, at noon.

	April 1872.		April 1872.
Leave BOMBAY	20	Leave Galle	30
" Carwar	22		May 1872.
" Mangalore	23	" Negapatam	3
" Cannanore	24	" Pondicherry	4
" Tellicherry	24	" Madras	6
" Calicut	25	" Coconada	8
" Beypore	25	" Vizagapatam	9
" Cochin	26	" Bimlipatam	9
" Alleppy	27	" Gopanlpore	11
" Tuticorin	28	" False Point	11
" Colombo	29	Arrive CALCUTTA	13

This route is the most expeditious and economical for Passengers for the Neilgherry District, Bangalore, and Madras, who can land at Calicut or Beypore and proceed from thence by rail. Passengers for Calcutta can take the same route, picking up the steamer at Madras.

N.B.—No cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

STEAM COMMUNICATION WITH THE PERSIAN GULF VIA KURRACHEE.

Interchanging Cargo and Passengers at Bussora, to and from Bagdad, with the Euphrates and Tigris Steam Navigation Company.

THE BRITISH INDIA STEAM NAVIGATION COMPANY (Limited), under Mail Contract with Government, will despatch a Steamer every 14 days to the Persian Gulf, touching at KURRACHEE, GUADUR, MUSCAT, BUNDER ABBAS, LINGA, BUSHIRE, FAO, MAHOMERAH, and BUSSORAH.

The Steam-ship INDIA, 1,010 Tons, 200 H. P., Commander R. L. Thesen, will be despatched on FRIDAY, the 12th April 1872, at noon.

	April 1872.		May 1872.
Leave BOMBAY	12	Leave BUSSORAH	1
Arrive Kurrachee	18	Arrive Fao	1
" Guadur	19	" Guadur	2
" Muscat	19	" Linga	8
" Bunder Abbas	21	" Bunder Abbas	10
" Linga	23	" Muscat	12
" Bushire	25	" Guadur	14
" Fao	27	Leave Kurrachee	16
Arrive BUSSORAH	28	Arrive BOMBAY	20

N.B.—No cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

STEAM COMMUNICATION WITH KURRACHEE.

THE BRITISH INDIA STEAM NAVIGATION COMPANY (Limited), under Mail Contract with Government, [illegible] with the Weekly Service from England, despatch a Steamer to Kurrachee every FRIDAY from January 26th, at noon.

The Steam-ship KURRACHEE, 510 Tons, 120 H. P., Commander J. Gavin, will be despatched on FRIDAY, the 19th April, 1872, at noon.

N.B.—No cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

STEAM COMMUNICATION WITH RUSSIA, VIA SUEZ CANAL.

THE RUSSIAN STEAM NAVIGATION, TRADING, and ODESSA RAILWAY COMPANY have established a REGULAR SERVICE between ODESSA and BOMBAY.

In accordance with the above Notice, the Steam-ship NACHIMOFF, 400 Horse Power, 2,310 o.s., Captain Fortounoff, has left Odessa for Bombay, on the 23rd instant, and is expected here about the 15th of April next. The Nachimoff will have quick despatch, and will be followed by the next first-class steamer AKSAI, Captain Witt, leaving Odessa about the 7th of April next.

Cargo taken for Odessa, Constantinople, Aden, all Continental Ports in general, London and Liverpool.

Shippers to Russia are informed that from the 27th February 1871 a direct Goods Service by Rail has been established between Odessa, Moscow, and St. Petersburg at reduced rates.

For Freight and Passage apply to

H. BOMANJEE, TOUCHE, & Co.,

Agents, Russian Steam Nav., Trading, and Odessa Ry Co.

Bombay, 23rd March 1872.

STEAM COMMUNICATION WITH ITALY.

(VIA SUEZ CANAL.)

ITALIAN STEAM NAVIGATION COMPANY of Messrs. R. RUBATTINO & Co., GENOA.

The regular Steamers leave

GENOA and BOMBAY on the 24th, on the 1st of each month.

PASSENGER RATES.

Inclusive of all Transit Fees through the Suez Canal.)

To Aden	1st Class. £22	2nd Class. £15	3rd Class. £6
Suez	36	21	8
Port Said	38	24	9
Alexandria	39	25	9-10
Messina	50	34	14
Naples	50	34	14
Leghorn	50	34	14
Genoa	50	34	14
Marseilles (transhipment at Genoa)	52	35	14-10

Children under 3 years, free of charge.

Children not above 10 years, half fare.

Next Steamers from Bombay for

PERSIA, on WEDNESDAY, 1st May 1872.

INDIA, on SATURDAY, 1st June 1872.

The exact hour of departure will be fixed and published a day or two previous to sailing.

For Hand-books of Information, Rates of Freight, &c., apply to

VOLKART BROTHERS,

Agents Rubattino Steam Navigation Company.

Bombay, 30th September 1871.

AUSTRIAN LLOYD'S STEAM NAVIGATION COMPANY.

MONTHLY LINE OF STEAMERS BETWEEN BOMBAY AND TRIESTE VIA SUEZ CANAL.

The Company intends to despatch every month a Steamer from TRIESTE to BOMBAY and *vice versa*.

The Imperial Mail Steamer AURORA, 3,368 Tons, 400 H.P., which has excellent accommodation for a large number of Passengers, and carries a Doctor and a Stewardess, will leave Bombay on or about the 10th April; to be followed by the Steamer ARETHUSA, about the 10th May.

RATES OF PASSAGE.

To	1st Class.		2nd Class.		Deck.
To Trieste	£45 0	.....	£35 0	.....	£19 0
To Port Said	£33 6	.....	£23 0	.....	£14 6
To Suez	£32 0	.....	£22 0	.....	£13 7

Children under 3 years of age, Free; above 3 and under 10 years, Half Fare.

The rates for Cabin Passengers include food and table wine, transit through Egypt, and free conveyance of 3 cwt. luggage. For Baggage in excess £4 per Ton is charged.

Cargo taken for Trieste, also for Venice, Constantinople, and Odessa, Aden, Egypt, England, and the Continent generally.

There is also a weekly service by Mail Steamers between Alexandria and Trieste, and *vice versa*, in conjunction with the P. & O. Co.'s Mail Steamers to and from Suez. The Austrian Lloyd's Mail Steamers leave Alexandria direct for Trieste immediately after the arrival of the Bombay and Calcutta mails from Suez. The distance between Alexandria and Trieste is 200 miles shorter than that between Alexandria and Marseilles, and the voyage to Trieste is much more agreeable, it being a coasting trip full of variety of beautiful scenery from the Island of Candia to the Port of Trieste. The passage occupies only 41 to 5 days, and the Company's best Steamers are employed on this Line, which are built expressly for this service, with special regard to the accommodation and comfort of Passengers, and have each an experienced Surgeon on board. At Trieste the traveller to England has an extensive choice of picturesque and interesting routes, occupying from three days six hours to five days to London, at an expense varying from £7 to £13.

Passengers by the P. & O. Co.'s steamers to Suez can have their baggage forwarded by that Company's steamers from Alexandria to Southampton, at a charge of 10s. per cwt., for the regulated allowance of 3 cwt., and of 30s. per cwt. for excess weight (both exclusive of transit through Egypt), to which the Austrian Lloyd's Agent at Suez will attend.

The undersigned grants Saloon Passage Tickets for the steamers plying between Alexandria and Trieste, and for the Railway between Suez and Alexandria.

PASSENGER RATES FROM ALEXANDRIA TO TRIESTE.

First Class	£13	Second Class	£9

Children under 10 years at Half Fare; under 2 years, Free.

REDUCED FARES FOR FAMILIES, consisting of not less than 3 adult members travelling together :—First Class, £10-16 per head; Second Class, £7-10 per head.

Personal Baggage allowed Free : 1st Class 200 lbs., 2nd Class 150 lbs., overweight 10s. per 100 lbs.

Railway Tickets, from SUEZ to ALEXANDRIA, with all the privileges of Passengers by the P. & O. Co. :—First Class, £25; Second Class, £2. Children over 3 and under 10 years at Half Rate. Free Baggage—1st Class 3 cwt., 2nd Class 200 lbs., overweight 7s. per cwt.

For further particulars, and for Freight and Passage, apply to the Agent of the Austrian Lloyd's Steam Navigation Company.

A. C. GUMPERT, Manager.

Bombay, 13, Meadow Street, 11th March 1872.

SHIPPING.

OVERLAND ROUTE.

On Monday, the 15th April, at 3 P.M., from Mazagon.

THE P. & O. Co.'s S. S. ORISSA, (1,646 tons and 300 H.P.) Captain P. S. Tomlin, will LEAVE for SUEZ as above, carrying H. M.'s Mails, also Passengers and Cargo for that Port, Brindisi, Southampton, &c.

Cargo can also be booked through to Messina, Naples, Leghorn, Genoa, Tgieste, Venice, Odessa, Constantinople, Ancona, Marseilles, Havre, Liverpool, London and New York.

No Cargo can be received on board after sunset on the day previous to sailing.

The Company reserve the option of forwarding all Goods shipped by their steamers for Europe, through Egypt, either by Rail, or by Canal in their own steamers, or in vessels employed for the purpose.

Passengers are requested to send their heavy baggage to Mazagon before 10 A.M. on the day of the Steamer's departure, in order that it may be weighed and labelled previous to shipment.

A small Steamer will leave the New Dock Head at Mazagon at 3 P.M., precisely, on the day of sailing.

GEORGE F. HENRY, Superintendent.

STEAM TO CEYLON, PENANG, STRAITS, CHINA, AND JAPAN.

On Tuesday, the 23rd April, at 3 P.M., from Mazagon.

THE P. and O. Co.'s S. S. HINDOSTAN, (3,113 tons and 600 H.P.), Captain N. Rowell, will be despatched as above, carrying H. M.'s Mails, and taking also Passengers and Cargo for Madras and Calcutta.

No Cargo will be received on board after sunset on the day previous to sailing, and no brokerage will be allowed on any chest of opium, the officer's receipt for which is not lodged in the Company's office before noon, on Saturday, the 20th April.

GEORGE F. HENRY, Superintendent.

ADRIATICO ORIENTAL COMPANY.

THE Undersigned are authorised to issue THROUGH TICKETS from SUEZ to PARIS, by Steamers of the above Company, from Alexandria to Brindisi, thence per Rail via the Mont Cenis Tunnel to Paris,—making the total cost to Paris

Per P. & O. Steamer.		Per Canal Steamer.	
To SUEZ	Rs. 500	To SUEZ	Rs. 350
EGYPTIAN TRANSIT	" 50	EGYPTIAN TRANSIT	" 20
ALEXANDRIA to PARIS	170	ALEXANDRIA to PARIS	170
	Rs. 720		Rs. 540

STEARNS, HOBART, & Co.

Bombay, 15th February 1872.

"WILSON LINE."

LIVERPOOL, VIA SUEZ CANAL.

OTHELLO, 20TH MAY.

THIS Magnificent New Steamer, A 1 18 Years, 2,500 Tons Register, 2,000-Horse Power Effective, built expressly for the Indian Trade, will leave Bombay about the 20th May. The OTHELLO has splendid Cabin accommodation amidships, and a spacious and airy Saloon, 40 by 20 feet on the Upper Deck, with an overhanging Deck all round to secure protection from the sun. Everything has been done in the building of this Steamer for the comfort and health of Passengers. She is well ventilated, has a separate Sitting Saloon for Ladies, with adjacent Sleeping Cabins, Bath Rooms, Smoking House, Piano, &c.

First Class	Rs. 500
Second Class	" 300

Early application for Passage should be made to

GRINDLAY, GROOM, & Co.

N.B.—The following Steamers of the WILSON LINE will also have despatch about the dates named :—

THOMAS WILSON	About 20th April.
PALERMO	" 20th "
URBINO	" 26th "
WALAMO	" 20th May.

LIVERPOOL, VIA SUEZ CANAL.

FARES :

FIRST CLASS	£45
Children under 10—Half Fare	
Ditto 3—Free	
European Nurses	£25.
Ayahs	£15.

Exclusive of Wines, Beer, &c., but including Cabin Furniture, Bedding, Linen, Towels, &c.

MESSRS. HUGHES and NEPHEW'S Steamers will sail from Bombay as under :—

April 25th, "CELLA," 2,000 Tons, 300 H.P., Jaffrey, Commander.

April 30th, "EUROPEAN," 2,600 Tons, 450 H.P., Anson, Commander.

May 10th, "BELLONA," 1,900 Tons, 300 H.P., Forbes, Commander.

These magnificent Mail-powered Steamers are splendidly fitted up with spacious Saloon, roomy Cabins, and every comfort. The Steamer will carry a Surgeon and Stewardess.

For Passage only, apply to the Undersigned, who will furnish all information.

JOHNSON & Co.,

Ship-Brokers.

Nesbit Lane, Fort, Bombay.

Note.—*For the convenience of intending Passengers residing Up-country, heavy baggage may be sent to us, and will be shipped FREE.*

HOMEWARD PASSENGERS VIA BOMBAY.

PASSAGES to SUEZ and EUROPE engaged and BAGGAGE Received and Shipped.

PAY and FUND ALLOWANCES realized.

CIRCULAR NOTES issued payable in EGYPT and throughout EUROPE.

BANK of ENGLAND NOTES, SOVEREIGNS, and NAPOLEONS supplied.

BILLS GRANTED on MESSRS. GRINDLAY AND CO., LONDON, at the EXCHANGE of the DAY.

APPROVED DRAFTS on CALCUTTA and MADRAS, on demand, and GOVERNMENT CURRENCY NOTES of any Circle of Payment received at par.

GRINDLAY, GROOM, AND CO., BOMBAY.

CORRESPONDENTS.

GRINDLAY & Co., London. GRINDLAY & Co., Calcutta.

SALES BY AUCTION.

MEHRJEE, JOHNSTON AND COMPANY, No. 25, APOLLO STREET.

AUCTION SALE OF TEAK AND JUNGLEWOOD, Cast Iron Pipes, Iron Nails and Pipes, &c., at the Chumney Road Station of the B. B. & C. I. Railway Company.

THIS DAY, FRIDAY, the 12th April, Messrs. MEHRJEE, JOHNSTON & Co., will submit to sale by Public Auction, at the above place, by order of Government, A quantity of Teak and Junglewood pieces of Teak, Be ms, and Wood, also Iron ware consisting of Cast Iron Pipes of 3 and 1 inch, Iron Nails, Pikes, &c. &c.

MEHRJEE, JOHNSTON & Co.

Bombay, 12th April 1872.

CRAWFORD AND COMPANY, 3, MARINE STREET, BOMBAY.

ESPLANADE HOTEL.

The SALE of Messrs. J. Hudson Watson & Co.'s Stock will be resumed THIS DAY from No. 301.

SALE OF SUPERIOR FIRST CLASS MOULMEIN TEAK SQUARES, SCANTLINGS AND SLEEPERS.

TO-MORROW SATURDAY, the 13th inst., at 3 P.M., Messrs. CRAWFORD & Co. will sell by Public Auction, at the Fore thunder, in small convenient lots to suit the requirements of purchasers—

200 superior first class Moulmein teak squares.			
15 tons	do.	do.	scantlings.
1,300	do.	do.	sleepers.

CRAWFORD & Co.

Bombay, 12th April 1872.

BENNETT AND COMPANY, No. 4, FORBES STREET.

WEEKLY SALE.

TO-MORROW SATURDAY, the 13th instant, Messrs. BENNETT and Co. will sell by Public Auction, at their Rooms, a large quantity of Grey and Coloured Piece Goods, &c., &c.

AT 1 P.M.

A handsome English-built Mail Phaeton, with a Grey Arab Horse, and a set of English harness, complete.

The property of the late J. M. Freeman, Esq.—a very handsome Pony.

AUCTION SALE of valuable and richly open carved Blackwood Household Furniture, best Plated, Rich Crockery and Glassware, Piano, Carriages, Horses, &c. at Masters Lines, Esplanade.

On TUESDAY the 16th instant, Messrs. BENNETT & Co. are instructed to sell by Public Auction, at his residence at the abovementioned place, the valuable and handsome household furniture, &c. the property of Surgeon Major Gilbert, M.D.

Catalogues will be published and the property will be on view 4 days before the day of sale.

AUCTION SALE of Valuable and Handsome Household Furniture, Best Plated, Rich Crockery and Glassware, a Soundy's Full-toned Grand Square Piano-forte, a strong English-built Dog-cart, a powerful Grey Horse, &c., at No. 60 A, Malabar Hill.

On TUESDAY, the 23rd instant, Messrs. BENNETT & Co. are instructed to sell by Public Auction, at his Residence, at the abovementioned place, the valuable and handsome household furniture, &c., the property of L. A. Watkins, Esq.

Catalogues will be published, and the property will be on view 4 days before the day of sale.

AUCTION SALE of Valuable and Handsome Household Furniture, Best Plated, Glass, and Porcelainware, a first-class Piano, Carriages, Horses, &c., at Malabar Hill.

On MONDAY, the 29th instant, Messrs. BENNETT and Co. are instructed to sell by Public Auction, at his Residence, at the abovementioned place, the valuable and handsome Household Furniture, Piano, Carriages, Horses, &c., the property of C. Bell, Esq.

Catalogues will be published, and the property on view, 4 days before the day of sale.

BENNETT & Co.

Bombay, 12th April 1872.

Elegantly Painted and Gilt PORCELAIN DESSERT SERVICES,

Just received direct from the Potteries.

Sets for 12 Persons at Rs. 32, 36, 45, 50, 58, 70, 80, 90, 100, and 112.

Sets for 18 Persons at Rs. 125, 140, 205, 225, 250, 260, 270, 285, 300, and 325.

Glass, Porcelain, and Stone-Wares, Of every description, on sale by TREACHER & Co. (Limited).

NEW ADVERTISEMENTS.

STEAMER TO THE MALABAR COAST.

THE BRITISH INDIA STEAM NAVIGATION COMPANY will DESPATCH the Steamer EUPHRATES, 803 Tons, 120 H.P., Commander C. C. D. Hopkinson, to the undermentioned PORTS, on WEDNESDAY, the 17th April 1872, at 4 P.M., returning to Bombay on the 29th April 1872 :—

BUTNAGHERRY.	TELLICHERRY.
VINGORLA.	CALICUT.
CARWAR.	COCHIN.
MANGALORE.	ALLEPY.
CANNANORE.	

For Freight and Passage apply to

W. NICOL & Co., Agents.

STEAM COMMUNICATION WITH THE MALABAR COAST.

THE Steam-ship PEARL, W. Morrison, Commander, will be despatched on TUESDAY next, the 16th April, at 4 P.M., calling at the intermediate Ports on the following days :—

Down Steamer.		Up Steamer.	
Leave BOMBAY	..Tuesday.	Leave COCHIN	..Monday.
" Rutnagherry	..Wednesday	" Beypore	.....Tuesday.
" Vingorla	..... do.	" Calicut	..... do.
" Goa	.....Thursday.	" Tellicherry	...Wednesday.
" Carwar	..... do.	" Cannanore	... do.
" Compta	..... do.	" Mangalore	...Thursday.
" Mangalore	Friday.	" Compta	..... do.
" Cannanore	...Saturday.	" Carwar	.....Friday.
" Tellicherry	... do.	" Goa	..... do.
" Calicut	... do.	" Vingorla	..... do.
" Beypore	..... do.	" Rutnagherry	Saturday.
Arrive COCHIN	...Sunday.	Arrive BOMBAY	...Sunday.

For Freight and Passage apply to

DADABHOY JAMSETJEE, Agent.

No. 14, Meadow Street.

BOMBAY SHIPPING COMPANY, Limited, (in Liquidation).—NOTICE.—This COMPANY having been WOUND UP, the FINAL ACCOUNTS have been LODGED with the REGISTRAR of JOINT STOCK COMPANIES.

JAMES G. SMITH, For Self and Co-Liquidator.

Bombay, 11th April 1872.

TENDERS will be received for the PURCHASE of the MATERIALS and PLANT of the RANSOME PATENT STONE MANUFACTORY on the Government Reclamation at Moody Bay.

Every information on the subject of the manufacture of this Stone, which has been largely used in the Public Buildings of Bombay, may be obtained at the Office of the Undersigned.

J. H. E. HART, C.E., Acting Architectural Executive Engineer and Surveyor. New Secretariat Building, Bombay, 11th April 1872.

NOTICE is hereby given, that the PARTNERSHIP between the Undersigned, LUCKMIDASS DAMJEE and MANOCKJEE JAMSETJEE WADIA, in the trade or business of PIECE-GOODS MERCHANTS, carried on at Bombay under the Firm or Style of "LUCKMIDASS MANOCKJEE," was on the 7th day of April 1872 DISSOLVED by mutual consent, and all Creditors of the late Firm are hereby notified to send in their Claims forthwith. Witness our hands this 10th day of April 1872.

લખ્મીદાસ ધર્મજી.
i.e. LUCKMIDASS DAMJEE.
માણેકજી જમશેદજી વાડીઆ.
i.e. MANOCKJEE JAMSETJEE WADIA.

NOTICE is hereby given, that the PARTNERSHIP lately carried on by LUCKMIDASS DAMJEE and MANOCKJEE JAMSETJEE WADIA, under the Firm or Style of "LUCKMIDASS and MANOCKJEE," having on the 7th of April 1872 been DISSOLVED by mutual consent, I, the said Manockjee Jamsetjee Wadia have from the 8th day of April 1872 OPENED and shall henceforth CARRY ON a NEW TRADE or BUSINESS of a PIECE-GOOD MERCHANT under the Style or Firm of "LUCKMIDASS MANOCKJEE," wherein the said Luckmidass Damjee has and will have no interest or share whatever. As witness my hand this 10th day of April 1872.

માણેકજી જમશેદજી વાડીઆ.
i.e. MANOCKJEE JAMSETJEE WADIA.

SCOTTISH COMMERCIAL INSURANCE COMPANY.

Capital.—ONE MILLION STERLING.

Head Office—133, West George Street, Glasgow.

DIRECTORS.

Alexander Orr, Esq., of Thornliebank.
H. R. Craig, Esq., Jun., Esq., Merchant.
Robert Craig, Esq., Merchant.
Hugh Mackay Mackay, Esq., Merchant.
James Buchanan, Esq., Merchant.
Charles Bannatyne, Esq., Merchant.
Richard Kidston, Esq., Merchant.
John Gilmour, Esq., Advocate.
D. S. Cargill, Esq., Manufacturer.
William Milne & Co., Agents.
Thomas Smith, Esq., of Craigend.
William Smith, Esq., of Craigend.
Thomas Smith, Esq., of Craigend.

Manager—Frederick Hall.

Secretary—Thomas Law.

Agents—Messrs. Grindlay & Co., Bombay.

Agencies obtain perfect security, and those in liability of profitable business.

Premiums are moderate, and every facility is given to the Assured.

FIRE DEPARTMENT.

Transfers from other Offices effected without cost or trouble. Insurances accepted on nearly all descriptions of property. Claims are met with promptitude and fairness.

W. & A. GRAHAM & Co., Agents.

SCOTTISH COMMERCIAL INSURANCE COMPANY.

The Directors beg to intimate that they have appointed Messrs. GRAHAM Co. to act as AGENTS for the COMPANY in BOMBAY.

FREDERICK J. HALLOWS, Manager.

Glasgow, 28th February 1872.

FOR SALE, at the Godowns of the Undersigned, at No. 5, Church Lane,—

SHERRIES—J. Cockburn & Campbell	.....	at Rs. 25 per Dozen.	
Do.	Carbonell & Co	"	30 "
Do.	J. Sandback & Son	"	24 "
Do.	Warchopre, Moodie, & Hope's	"	21 "
Do.	M. P. Guimaraens & Son's	"	20 "
Do.	do.	old pale dry	" 28 "
CHAMPAGNE—Ruinart pere et fils	.....	Pts.	" 21 "
Do.	do.	Qts.	" 43 "
Do.	do.	Magnums	" 82 "
Do.	Arthur H Browning's	Qts.	" 30 "
BRANDIES—Raynal & Co.'s superior	.....	Qts.	" 24 "
Do.	Boutellean & Co.'s Dagges	.....	" 16 "
CLARET—B. R. Mege & Co. St. Julien	.....	"	13 "

EWART, LATHAM, & Co.

LIEBIG'S FOOD FOR INFANTS PREPARED BY Savory and Moore, IMPORTED BY Every Overland Mail.

SWISS CONDENSED MILK : Conserved with refined Sugar, is pure, wholesome, delicate, and agreeable to the Palate, excellently adapted for the use of Infants and Invalids ; and, diluted, cannot be distinguished from slightly sweetened Fresh Cow's Milk.

DIETETIC PREPARATIONS, Of every description, on sale by TREACHER & Co. (Limited).

JEWELLERY.

TREACHER AND COMPANY (Limited) receive by every Mail large accessions to their stock of JEWELLERY. Always the largest and best selected in Bombay, it is now, by the addition of all the most ELEGANT NOVELTIES, a more extensive and beautiful collection than ever.

The JEWELLERY is of the first-class London Manufacture and quality only, for which the Company has been so long and so favourably known.

BRACELETS.

Of Worked Gold, or set with Jewels, in a variety of Elegant Designs.

BROOCHES.

Worked Gold or Jewelled, with and without Pendants.

CHAINS.

Lad's' and Gentlemen's Albert, Guard, and Victoria.

CHARMS.

For the Watch Chain

EAR-RINGS.

Small, neat plain Gold or elegantly worked and Jewelled.

LOCKETS.

Plain bright, or dead, Gold, Chased, Engraved Jewelled or Mourning ; for attachment to Necklet or Watch Chain : to take One, Two, or Four Portraits.

NECKLETS.

Worked Gold, or Jewelled.

NECK CHAINS.

For the suspension of Lockets.

GOLD PEN AND PENCIL-CASES.

Spiral, Spring, and Telescope ; Plain Gold, Engine Turned, Fluted, or Engraved.

RINGS.

Ladies'	Gentlemen's.
Diamond.	Diamond.
Guard.	Signet.
Jewelled Guard.	Scarf.
Wedding.	Scarf Slide.

SCARF PINS.

Worked Gold, Chrystals, or Jewelled. A large selection.

STUDS AND SLEEVE LINKS.

Plain or Chased Gold, or Jewelled.

SUITES OF BRACELET, BROOCH AND EAR-RINGS, Worked Gold or Jewelled.

SUITES OF STUDS AND SLEEVE LINKS, Plain Gold, or handsomely Chased.

DEMI SUITES OF BROOCH AND EAR-RINGS, Worked Gold or Jewelled.

And the usual large variety of small sundry Jewellery.

NOTICES.

JUST PUBLISHED, PRICE FOUR ANNAS,

THE BUDGET OF INDIA in a Neat and Convenient Form for Reference.

To be had at the *Bombay Gazette* Office.

NOTICE.—I beg to inform the Public that the INTEREST of Mr. JOSEF PAAK, in the Firm of PAAK & GRUBER, CEASED YESTERDAY, and that this Firm is to be continued under my name,

JOSEF GRUBER, Vienna Articles, Church Gate Street.

JOSEF GRUBER.

Bombay, Fort, 9th April 1872.

TO the JUSTICES of the PEACE for the CITY of BOMBAY.—I hereby give NOTICE that an ADJOURNED QUARTERLY MEETING of the JUSTICES of the PEACE for the CITY of BOMBAY will be HELD in the Durbar Room, Town Hall, on FRIDAY, the 12th day of April, instant, at 3 P.M., to consider the business left undisposed of at the last Meeting; and afterwards, on the same day and at the same place, the ADJOURNED SPECIAL GENERAL MEETING of the said JUSTICES, to consider the Revised Budget of the Municipal Commissioner for 1872.

F. STANGER LEATHES, Clerk to the Justices of the Peace for the City of Bombay.

Bombay, Town Hall, 10th April 1872.

MALABAR COMPANY (Limited). —NOTICE is hereby given, that a DIVIDEND of SEVEN PER CENT. has been DECLARED for the year ending 31st December 1871, and will be PAYABLE at the Office of the Secretaries and Treasurers, on and after MONDAY, 1st instant.

FORBES & Co., Secretaries and Treasurers.

LONDON GUARANTEE AND ACCIDENT COMPANY, LIMITED.

WE have the honour to announce that we have been appointed AGENTS for the above Company throughout the Bombay Presidency, under a local Board of Directors, whose names will shortly be published.

This Company grants Bonds guaranteeing the Fidelity of Persons filling situations of Trust in Government Offices, Municipalities, Railway and other Companies.

Also insuring Compensation in Cases for Personal Injury or for Death arising from Accidents.

Full particulars may be obtained at our Office.

14th March 1872. W. NICOL & Co.

THE MALABAR COMPANY (Limited).

CAPITAL—TWENTY LACS OF RUPEES (£200,000), DIVIDED INTO 10,000 SHARES OF Rs. 200 EACH.

Further Issue of 7,000 Shares, of Rs. 200 each, upon which Rs. 100 only is at present intended to be called up.

DIRECTORS.

JAMES ALEXANDER FORBES, Esq. (Messrs. Forbes & Co.)
CAMPBELL M. KERR, Esq. (Messrs. Kerr, Prescot & Wise.)
HORMUSJEE BOMONJEE, Esq. (Messrs. Bomonjee, Thomas & Co.)
VENAYEKROW JUGGONATH SUNKERSETT, Esq.

The following Gentlemen also have agreed to join the Board :—

J. M. MACLEAN, Esq.
MERWANJEE FRAMJEE PANDAY, Esq.

Secretaries and Treasurers :—Messrs. Forbes & Co.

PROSPECTUS.

The principal business intended to be undertaken by the Malabar Company (Limited) is that of a Land Mortgage Bank in Western India, and it is more especially for the purpose of the Company's business that it is now proposed to invite subscriptions for further Capital.

The Company was registered as a Joint Stock Company on the 8th December 1865. The Capital subscribed was Rupees over Two Lakhs of Rupees of which, as originally intended, only One Hundred Rupees per share, or Rs. 1,01,000, has been called up, the number of shares issued being 1,010.

The Capital of the Company is now invested partly in mortgages on Land at rates varying from 9 to 12 per cent. per annum, and partly in the Waycoon Coffee Estate in Wynaad, the net returns from which have for some years past yielded a still higher average percentage of profit ; that for the year 1869-70 being 9½ per cent. ; that for 1870-71 being 17½ per cent. ; and that for 1871-72 estimated at about 12 per cent. This Estate is being extended, and as it possesses great advantages of soil and exposure, it will doubtless continue to prove a highly profitable investment.

The Memorandum of Association stipulates that the Capital should be twenty lakhs of rupees, divided into ten thousand shares of rupee two hundred each, and that the business of the Company should be (*inter alia*) the advancing money on the security of landed property and of Merchandize, the Agency of E tates, and the cultivat on, sale, and exportation of coffee and other agricultural Products on account of the Company, and as Agents on Commission, the establishing and working factories [illegible] the Directors of business [illegible] within the Company's operations save after the [illegible] of profit, and the Company's Auditors [illegible] and yearly, and the whole of the [illegible] Capital [illegible] to the Shareholders [illegible] that [illegible] of the Company [illegible]

The Dividends declared by the Company have been as follows :—

1867	per cent.
1868	per cent.
1869	per cent.
1870	per cent.
1871	per cent.

During the year 1871 the business of the Company amounted to [illegible]

The Directors have no intention of calling up more than Rs. 100 per share.

The sum of Rs. 100 per share will be payable on the new issue of shares, and on payment of the same at once or by the following instalments the applicant will be entitled to the shares allotted :—

On application	Rs.	10
On allotment	"	20
On 1st August	"	20
On 1st October	"	20
On 1st December	"	30

In the event of non-payment on the above dates by any shareholder of any instalments due on account of shares provisionally allotted to him, the deposit and any instalments already paid will be liable to forfeiture. The new issue will not be entitled to share in the profits of the Company during the current year, but will receive interest at the rate of 6 per cent. on the respective instalments from the dates of payment.

The number of shares to be allotted is 7,000, and a portion of them, it is intended, shall be issued in London.

Applications for allotment if accompanied with a remittance or deposit of Rs. 10 per share will be received by the Undersigned up to 30th April.

Applications for allotment must be made in the form following.

In the event of no allotment being made the deposit Paid will be returned.

Printed copies of the Memorandum and Articles of Association of the Company and of the Balance Sheets for the years 1867 to 1871 inclusive, may be seen on application to the Undersigned.

FORBES & Co., Secretaries and Treasurers.

Bombay, 27th March 1872.

FORM OF APPLICATION.

To THE DIRECTORS OF THE MALABAR COMPANY, LIMITED.

Gentlemen,

Referring to your issue of new shares in the above Company, I request you to allot me shares, and I hereby agree to accept the same or any smaller number that may be allotted to me, and to pay the amount payable thereon according to the terms of your Prospectus dated the 27th day of March 1872.

Name (in full _____
Address _____
Profession _____
Date _____
Signature (in full) _____

CONTRACT FOR SUPPLY OF PROVISIONS, &c., TO HER MAJESTY'S SHIPS AT BOMBAY.

REAR-ADMIRAL ARTHUR CUMMING, C.B., Commander-in-Chief of Her Majesty's Ships on the East India Station, is prepared to receive forthwith TENDERS, in writing, for the supply of PROVISIONS and OTHER ARTICLES enumerated in the following List, as may be required by Ships and Vessels of the Royal Navy visiting Bombay, for one year, from the 1st of June next :—

Biscuit.	Candles 8's Stearine.	Fresh Beef.
Soft Bread.	Do. 6's do.	Vegetables, Fresh.
Rum.	Do. 4's do.	Chocolate.
Sugar (Brown).	Do. Signal do.	Salt Beef.
Tea.	Do. Police do.	Do. Pork.
Peas (Split).	Do. Fighting do.	Preserved Milk, Anglo Swiss, per lb. Tin
Flour.	Cocoanut Oil.	Do. Roast Fowl, per lb. Tin
Suet.	Port Wine.	Soup and Bouille.
Raisins or Currants.	Preserved Boiled Beef.	Calves' Foot Jelly, per Pint Bottle.
Oatmeal.	Rice.	Essence of

COMMERCIAL INTELLIGENCE.

SHARE MARKET.

THURSDAY AFTERNOON, MARKET dull. Rates unchanged.

BOMBAY BILL AND STOCK LIST.

BANKS.

No. of Shares	Nomi. value 9 sh.	Paid up.	Last dividend.	Names.	Cash Rates per Share.
	Rs.	Rs.	p. a.		
100,000	100	all	4 p.ct.	Agra Bank	89
22,000	1,000	all	8 p.ct.	Bank of Bengal	1,400 nl.
10,000	500	all	5 p.ct.	Do of Bombay New	725
30,000	500	100	5 p.ct.	Do 2nd Res. Issue	210
15,250	1,000	all	5 p.ct.	Do of Madras	1,300
10,000	250	all	6 p.ct.	Chartered Mercantile Bk. of L. & China	265
40,000	281/	all	12 pct.	Hong. & Shanghai Bank	410 nl.
40,000	200	all	Nil.	Chartered Bk. of I. & C.	140
37,500	250	125	Nil.	National Bank of India	96
10,000	250	all	12 do.	Oriental Bank	500

LAND COMPANIES.

4,000	3,000	all	Rs. 75	Colaba Land Co.	1,520
8,000	150	all		Fvere Land & Pier Co. Ld.	123
750	2,000	2,000	31p.s.	Mazagon Land	805
6,000	1,000	all	Nil.	Port Canning Land Company, Limited	385

RAILWAY COMPANIES.

.....	£25	21 3/4	0 p.c.	G. I. P. Railway Consolidated Stock
.....	£20	10 9/16	do.	Do. New £20 Shares
.....	£20	13 10/16	do.	Ditto
.....	£100	1,00	do.	B. B. & C. I. Railway Co.
.....	£15	19 6/16	do.	Do. New Shares

222
126
805
1,125
225

EXCHANGE.

On	Terms.	Rate.
London	At sight	1s. 11 9/16d.
London Banks ...	6 months' sight	2s. 0d.
Do. Credits ...	6 Do. do.	2s. 0d.
Do. Documents ...	6 Do. do.	2s. 0 3/16d. to 2s. 0 5/16d.
Calcutta	At sight	105 5/16d. to 105 1/2d.
Do.	30 days' sight...	99½
Do.	60 Do. do. ...	99½
Madras	At sight	100
Do.	30 days' sight...	99½
China	60 Do. do. ...	220

SHIPPING.

DAILY FREIGHT REPORT.—11TH APRIL.

London..	Cotton	£3 0s. 0d. Nominal.
	Cases	£3 0s. 0d. do.
	Seeds	£2 15s. 0d. do.
	Cotton } from Ships Cotton	£1 10s. 0d.
Liverpool	Wooden Ships }	£1 10s. 0d.
	Myrabolms & Cor bills	£1 10s. 0d.
	Seeds	£1 10s. 0d.
Havre ...	Cotton }	£2 10s. 0d.
	Coffee }	
Overland	Steamers	£3 5s. 0d.
Liverpool	via Suez Canal Steamer Cotton	£7 5s. 0d. to £2 10s. 0d.
	Rs. 6 per bale.	
China ...	Opium	Rs. 25 to 30 per chest
	Sailing Ships	Rs. 4 per bale nominal
Calcutta ...	Salt	Rs. 5 0 0 per ton
Calcutta to Bombay		Rs. 20 and Calcutta Port charges
Mauritius		Nothing doing.

ARRIVALS.

April	Vessel.	Commander.	From
11	Beethoven (s)	Cumming	Suez, March 26.
	Belgian (s)	Mathews	Liverpool, March 7.

DEPARTURES.

April	Vessel.	Commander.	Destination.
11	Thundorbolt	Goldsworthy	Liverpool.
	Prince Patrick	Graham	Liverpool.
	Empress	Nacoda	Mauritius.
	Shahbaz Ahamid	Nacoda	Tuticorin.
	Caldew	Peterson	Cochin.
	Cartago Nova (s)	Reed	Liverpool.
	Bivouac (s)	Beach	Galle.

The following vessels began to load yesterday:—
Steamer Timavo, to Liverpool.
Steamer Asia, to Malabar Coast and Calcutta.
Steamer Euphrates, to Malabar Coast.

HOOGHLY.

ARRIVALS.

April			
6	City of Oxford (s)	Herdle	Liverpool, Feb. 20.
	Scanderia (s)	Carrell	Bombay, March 27.
	Said (s)	Laws	Bombay, March 28.
	Saint George (s)	Harwood	Bombay, March 27.

DEPARTURES.

April			
6	Isabella	.....	.....
	Bengal (s)	.....	.....
	Bertha (s)	.....	.....
	Saint Magnus	.....	.....

MADRAS.

ARRIVAL.

April			
7	Oriental (s)	.....	Bombay and Southern Ports.

DEPARTURES. Calcutta and Northern Ports.

CUSTOM HOUSE REPORT.

ARRIVALS.—11TH APRIL.

From London.

Kingdom, Fife, 39 packages paint and 50 drums linseed oil, Nusserwanjee Framjee Dhoondy.
British Flag, 10 casks and 7 cases stout, Bomanjee Dadabhoy.
Isabel Croom, 21 casks black paint, Esmailjee Noorbhoy.
Palermo (s), 2 boxes gold bar, value of Rs. 100,000, Gaddum & Co.; 6 cases foolscap paper and 1 case demy paper, Hajee Sullaman Yacoob Sons & Co.; 22 bales printing paper, Essoobhoy Ebramjee.

DAILY EXPORTS.—11TH APRIL.

For Liverpool.

Augusta, 200 bales cotton, Bhewrow Bhugajee.
Westminster, 100 bales cotton, Ritchie, Steuart & Co.; 200 bales cotton, Peel, Cassels & Co.
Lorne (s), 2,370 bags galls, Soonderdass Mooljee; 100 bales cotton, Volkart Brothers; 106 bales cotton and 125 bales wool, Nurseo Khuttow; 50 bales cotton, Heerjee Dewsee & Co.; 35 bales cotton, Jairazbhoy Peerbhoy.
Thomas Wilson (s), 60 bales cotton, Dayal Ruttonsey; 1,578 bundles coir yarn, Forbes & Co.; 7 bales cotton, W. & A. Graham & Co.; 40 bales wool, Bhimjee Canjee; 2 bales wool, Hurree Thackersey; 85 bales cotton, Khimjee Ramjee; 45 bales cotton, Damjee Samjee; 12 bales cotton, J. D. Vurria.
John Middleton (s), 173 packages manjeet, Mooljee Treecumjee; 100 bales cotton, Nesserwanjee Manockjee; 99 packages munjeet, Mahomed Futta; 475 coils coir yarn, Geerdhurdass Mooljee.
Mabel (s), 18 bales hides and 370 cwts. bones, Edward Bates & Co.; 200 bales cotton, W. & A. Graham & Co.; 400 bales cotton, Leggatt & Co.
Commodore (s), 55 bales cotton, Greaves, Cotton & Co.; 100 bales cotton, Gaddum & Co.; 77 bales cotton, Khetsedass Nobchund; 200 bales cotton, H. Bomanjee Touche & Co.; 100 bales cotton, John Campbell & Co.
Colla (s), 2,000 bales cotton, Ralli Brothers.
Canada (s), 73 bales cotton, Goolabchund Nursingdass.
Orissa (s), 350 bales cotton, H Bomanjee, Touche & Co.; 4 bales wool, Manjee Vithal.
Palermo (s), 200 bags saltpetre, Bapoobhin Calidass; 108 bales cotton, Corjee Ludha.
European (s), 340 bales cotton, W. and A. Graham & Co.
Prince Leopold, 400 packages myrabolams, Remington & Co.
John Straker (s), 126 bales hemp, Visrambhoy Ebram & Co.

For London.

Kathleen Mary (s), 5 cases shawls, Hurbujmy Gopallrow; 13 cases cardamums, Soonderdass Mooljee; 50 bales hemp, Heerachund Cursonjee; 3 bales hides, Ismail Hajee Momed; 50 cases gum, Peerbhoy Assar.
Orissa (s), 115 boxes tea, Sir Charles Forbes & Co.; 50 bags coffee, B. I. S. N. Co.
Stowell (s), 142 bundles hides, Chagla Dattoo; 50 casks cocoanut oil, S. S. Narrelwala; 120 bales hides, Shariff Sallamand.

For Trieste.

Orissa (s), 11 bales hides, Bapoo Essack.

For Genoa.

Modora (s), 100 bales cotton, Momed Esmail; 300 bags galls, Kuttow Ramjee.

SALES AND PURCHASES.

The undermentioned sales are reported to have been made by European firms yesterday:—

PIECE GOODS.

					Rs. A. P.
500	pieces Grey Shirtings	40 inch	39 yds.	7 lbs.	4 11 6
200	,, ,, ,, (fine)	40 ,,	39 ,,	7 lbs.	4 14 0
500	,, ,, ,,	40 ,,	39 ,,	7½ lbs.	5 7 6
1,000	,, ,, ,,	40 ,,	39 ,,	8½ lbs.	5 8 0
1,500	,, ,, ,,	40 ,,	39 ,,	8½ lbs.	5 8 0
2,000	,, ,, ,,	40 ,,	39 ,,	7 lbs.	4 10 0
500	,, ,, ,,	40 ,,	39 ,,	6 lbs.	4 6 0
100	,, White Mulls No. 12	6 45	45 ,,	20 ,,	5 4 0
530	,, ,, ,,	42 ,,	20 ,,		2 9 0
1,000	,, T. Red Mulls	40 ,,	20 ,,		3 7 0
120	,, W. G. Prints	33 ,,	20 ,,		4 15 0
120	,, ,, ,,	33 ,,	20 ,,		5 3 6
1,000	,, Orange Jaconets	40 ,,	20 ,,		2 8 0
5,000	,, ,, Cambrics	24 ,,	28 ,,		2 12 0

COTTON.

25 candies	New Barsey	ready	...	Rs. 602
500 ,,	,, Comrawuttee	,,	...	265-68
200 ,,	,, Nerial	,,	...	235
50 ,,	,, Kurl	,,	...	275
100 ,,	,, ,,	,,	...	274
50 ,,	,, Sawg. Dharwar	,,	...	284
25 ,,	,, Kutch	,,	...	255½
50 ,,	,, Veerumgaum	,,	...	262½
50 ,,	,, Karanja	,,	...	264½
100 ,,	,, Broach M. G.	,,	...	283-88
100 ,,	,, ,,	,,	...	286
25 ,,	,, ,,	,,	...	256
50 ,,	,, ,,	,, without sd.	...	270
400 ,,	,, Dholleru (May)	...	...	283½

YARNS.

10 bales	Mule Twist, No. 40	...	...	As. 11½ per cwt.
11 ,,	,, T. Red ,, ,,	30-32	...	25 9/16 ,,
9 ,,	,, ,, ,, ,,	30-40	...	21½ ,,
6 ,,	Orange ,, ,,	40	...	14 5/16 ,,

BOMBAY GOVERNMENT TELEGRAPH

OFFICE—11TH APRIL, 9 P.M.

Latest dates from United Kingdom.

Via Russia, 11th April, 1-30 P.M., Greenwich time. Time in transit, 2 hours 5 minutes.

Via Red Sea, 11th April, 1-32 P.M., Greenwich time. Time in transit, 1 hour 43 minutes.

Latest dates from Continent of Europe.

Via Turkey, 10th April, 9-30 P.M., Greenwich time. Time in transit, 14 hours 34 minutes.

Via Red Sea, 11th April, 9-35 A.M., Greenwich time. Time in transit, 3 hours 25 minutes.

Latest dates from America.

Via Russia, 11th April, 4-37 A.M., Greenwich time. Time in transit, 4 hours 1 minute.

Via Red Sea, 11th April, 3-40 A.M., Greenwich time. Time in transit, 4 hours 20 minutes.

The time occupied in the transmission of messages to Bombay from 9 P.M. of the 10th to 9 P.M. of the 11th April is as follows:—

To Bombay.	Max.	Min.
From Calcutta	12 0	0 35
,, Kurrachee	0 28	0 5
,, Madras	1 40	0 10

TELEGRAPH LINE REPORTS.

KURRACHEE, 11th April, 9 P.M.—Latest dates from United Kingdom, via Russia, 11th April, 1-55 P.M. From Continent of Europe, via Russia, 10th April, 6-30 P.M.; via Turkey, 11th April, 11-8 P.M. From America, via Russia, 11th April, 4-37 P.M. Cable right to Fao; Turkish line right to Fera; Persian line right to London.

London, 11th April, 3 P.M.—Latest dates received via Suez, from Calcutta, 10th April, 3-30 P.M.; from Bombay, 11th April, 4-8 P.M.

MILITARY.

ARRIVALS.—APRIL 11.

Fuller, Colonel, R. H. A., on leave, from Mhow.
Unett, Lieutenant, 3rd Hussars, on leave, from Ahmednuggur.
Ramsay, Lieutenant, R. A., on medical certificate, from Kamptee.
Anderson, Assistant Surgeon, Medical Department, from leave, from England (on the 10th inst.)
Stevenson, Captain, Poona Horse, on medical certificate, from Neemuch.
Anderson, Colonel, Staff Corps, on duty, from Carwar.
Montgomery, C. S. I., Major General, Bombay Army, from furlough, from England (on the 10th inst).
Currie, Captain, Bombay Cavalry, on medical certificate, from Neemuch.
Chubs, Surgeon Major, Bengal Medical Department, on leave, from Calcutta.
Wilson, Captain, Madras Infantry, on sick leave, from Seetabuldee.
Gayer, Major, 21st N. I., on duty, from Matheran.

DEPARTURES.—APRIL 11.

Wetherall, Captain, Bombay Army, on duty, to Deolalee.
Marshall, Captain, Staff Corps, on duty, to Baroda.
Hennell, Captain, Staff Corps, on leave, to Rajcote.
Baker, Lieutenant-Colonel, Madras Staff Corps, on leave, to Hoshungabad.
Beresford, Sub-Lieutenant, 83rd Regiment, to join, to Poona.
Chaplin, Lieutenant, Madras N. I., to join, to Hoshungabad.

BOMBAY GOVERNMENT ORDERS.

(*Bombay Government Gazette*, April 11.)

MILITARY DEPARTMENT.

Surg. Major William Collum is permitted to retire from the service from the 8th inst., on the pension of £456 per annum.

Col. R. C. Lawrence, C.B., Ben. S. C., Resident in Nepal, is allowed furlough to Europe for a period of two years, on medical certificate, under the furlough regulations of 1868.

Lt.-Col. H. R. Wroughton, Ben. C. S., offg. Depy. Asst. Commsy. Genl., first class, is allowed furlough to Europe for two years, on medical certificate, under the furlough regulations of 1868.

Surg. R. Mantell, M. B., of the Ben. Med. Establt., is allowed furlough to Europe for two years, on medical certificate, under the furlough regulations of 1868.

Col. R. Phayre, C. B., S. C., A. D. C. to the Queen, is allowed furlough to Europe for eight months, under rule 9 of the furlough regulations of 1868.

Major Gen. W. F. Marriott, C. S. I., is permitted to return to Europe, under the regulations.

Surg. J. F. Straker, Bom. Medl. Establt., if allowed a furlough to Europe for two years, from date of departure, in the current month, under rule 9 of the furlough regulations of 1868.

Capt. E. C. Corbyn, of the Beng. S. C., is allowed furlough to Europe for two years, on medical certificate, under the furlough regulations of 1868.

Col. J. W. Sanders, Ben. Inf., Comdt 3rd Goorkha Regt., is allowed furlough to Europe for twenty months, on medical certificate, under the furlough regulations of 1868.

Capt. G. F. Bryant is allowed to resign his post in the Commstt Dept. from the 4th March last, and his services are placed a. the disposal of H. E. the C-in-C.

POLITICAL DEPARTMENT.

The Rt. Hon. the Gov. in Council has been pleased to confirm Asst. Surg. G. Waters in the appointment of Civil Surg. at Bushire, with effect from the 26th Nov. 1871.

JUDICIAL DEPARTMENT.

Messrs. G. M. Macpherson and N. M. W. Daniell, respectively delivered over and received charge of the office of Joint Judge and Session Judge of Tanna, on the 2nd inst., before office hours.

Lt. C. F. Baugh acted as Dist Supt. of Police, fourth grade, Ahmedabad, from 26th Oct. to 27th Nov. 1871, both days inclusive.

Mr. F. Thelwall, acting First Asst. Collr. of Ruttnagherry, is invested with the powers of a Commsr. under the Income Tax Act XII. of 1871.

Mr. G. W. Vidal, acting Second Asst. Collr. of Ruttnagherry, is invested with the powers of a Commsr. under the Income Tax Act XII. of 1871.

Baron De H. Larpent, acting Judge and Session Judge, and Mr. J. J. Saldanha, first class Sub. Judge, Dharwar, respectively delivered over and received charge of the Dharwar Adawlut on the 3rd inst., before office hours.

Mr. W. Fenton, a Dep. Collr. and a Mag. F. P. in the Shikarpoor Dist., is, so long as he is employed in that district, invested with powers under sec. 412 of the Criminal Procedure Code, to hear appeals from decisions in criminal cases tried in the talookas under his revenue charge by officers exercising powers less than those of a Magistrate.

Mr. G. Tibertson, Supt. of Police, Tanna, is allowed fifteen months' leave of absence on medical certificate, from such date as he may avail himself of it.

Assn Narain Bahawal, Assistant Mamlatdar of Manjrul, is invested with the powers of a 2nd. Mag. of the second class, in the Taloka of Manjrul.

Amut Dattatraya Gopal, acting First Canoon of Parwall, is invested with the powers of a 2nd. Mag. of the second class, in the Taloka of Parwall.

REVENUE DEPARTMENT.

Mr. H. C. Goodenough, Supt. of Survey, is appointed to be Dist. Deputy Collr. and Mag. of Ahmednuggur.

Mr. H. M. Orme, Asst. Supt. of Survey, is appointed to be Dist. Deputy Collr. and Mag. of Sholapoor.

Mr. H. C. Goodenough, Dist. Deputy Collr. and Mag. of Ahmednuggur, has been allowed by H. E. the Governor in Council to take the usual rate of leave for six months on his certificate.

GENERAL DEPARTMENT.

Mr. F. F. Arbuthnot, Collr. of Bombay and Supt. of Stamps and Stationery, is allowed furlough to Europe for a period of eighteen months, on the usual rate of leave, under rule 1 of Sec. 1, Chapter 2 of the Covenanted Civil Service Leave Code.

ECCLESIASTICAL DEPARTMENT.

Dr. R. Gardiner, LL.D., Senior Asst. Collr. and Mag., Ahmednuggur, has been allowed by H. E. the Principal Secy. of State for India to take a year of leave for six months on his certificate.

MADRAS ARMY ORDERS.

By His Excellency the Commander-in-Chief.

Head Quarters, Madras, 20th March 1872.

Major G. de La Fosse, Ben. S. C., is to be considered to have acted as Asst. Adjt. Genl., Mysore Div., from the 16th Feb. 1872, on the date he was appointed on the above late Military Staff to the Hon. the Governor.

Major Beresford will continue to act as Asst. Adjt. Genl., Mysore Division, for three months.

On the recommendation of a Medical Board, the unexpired portion of the furlough granted to Condr. J. Burke, Ordnance Dept., in the Straits G. O. C. C. 4th Dec. 1871, is cancelled from the date of his joining the Magazine at Pangalore.

Head Quarters, Madras, 27th March 1872.

Capt. C. G. Cumming, S. C., to Offg. 1st Wing Sub. 37th N. I., on relief from appointment in the Northern District.

Staff Asst. Surg. W. Fawcett, late arrival, to Dy. Inspr.-Genl.'s Dept., Presy. Circle, and to do duty Depot, Poonamallee, to join at the public expense.

Apothy. E. A. Morris, to European Female Hospital, Bangalore, vice Apothy. Carthy, deceased.

Lt.-Col W. A. Gib, Asst. Adjt. Genl., from Divisional Staff to Offg. Wing Officer 25th N. I., when relieved in his present appointment. This cancels so much of G. O. C. C. 30th March appointing Lt.-Col. Gib, general duty, Kamptee.

Head Quarters, Madras, 26th March 1872.

The exchange of Capt. R. C. W. Campbell, R. A., with Capt. C. J. Tyler, C. Bat. 8th Brig. R. A., having been sanctioned, the former officer will proceed to join his bat. at Lucknow without delay.

The Field Marshal Cdg.-in-C. has granted leave to the following officer of R. A. on the recommendation of a Medical Board:—

Lt. J. F. Bally, 20th Brig., from 22rd Feb. 1872 to 22nd Feb. 1873.

Lt. Bally notified from the War Office that Lt. F. F. Chapman, from the 24th Brig. R. A., is promoted Second Capt. into the 5th Brig., vice Elliot.

The following order is confirmed:—

By the Officer Comdg. Mysore Div., directing Asst. Surg. H. D. Cook, M.B., to act as Garrison Asst. Surg, vice Dr. Farquhar proceeded on sick leave.

Leave of absence:—

R. A.—Lt. W. T. G. Denny, 23rd Brig., to England by the troop ship Euphrates 1st route, to appear before a medical board—Unfit to do duty with troops.

R. A.—Lt.-Col. W. J. Bradford, 20th Brig., for six months from 3rd April 1872, or date of departure, Ootacamund, private affairs.

R. A.—Lt. G. G. Monck-Mason, 5th Brig., in extension to 30th April 1872, Bangaloro, s. c.

Staff Corps.—Major H. F. Dakyne, doing duty Sappers and Miners, from 28th March 1872 or date of departure, for 30 days, preparatory to embarking for Europe on the furlough granted in G. O. G. of the above date.

Infantry.—Col. W. T. Williams, Comdt. 32nd Regt. N. I., from 15th March 1872 or date of departure, Bombay, s. c., to appear before a medical board under 18-8 furlough regulations.

Divisional Staff.—Major Genl. A. Borton, C.B., Comdg. Mysore Div., from 8th April 1872, privilege leave for 6) days.

7th Foot.—Col. J. Hackett, from 19th March 1872 or date of departure for 4 months, Bangalore and Neilgherries s. c.

Head Quarters, Madras, 3rd April 1872.

So much of G. O. C. C. dated 20th ult., page 94, transferring Major H. H. Foord from the 23rd to 16th N. I., and appointing Major W. H. White, Offg. Wing Officer 16th N. I., is cancelled.

Major W. H. White, S. C., to be offg. Wing Officer 16th Regt. N. I.

The following extract from G. O. by H. E. the C.-in-C., Bombay, is re-published:—

Adjt. Genl.'s Office, Head Qrs., Poona, 23rd March 1872.

* * * * * * *

The undermentioned officer has leave of absence:—

44th Foot.—Lt. A. J. Roberts, to England, per troop ship, from date of departure, to appear before a medical board.

Head Quarters, Madras, 4th April 1872.

Sub-Lt. C. F. Gambier, 1st Bat. 21st Foot, having arrived this day from England, is ordered to proceed and join his regiment at Bangalore, on duty at the public expense.

Major G. A. Arbuthnot, Asst. Adjt. Genl., from recent appointment to Mysore Division.

Capt. J. Gabbett, from attached 38th N. I., to officiate 1st Wing Sub. 25th N. I.

Staff Asst. Surg. T. Session from Dep. Insp.-Gen.'s Dept., Presy. Circle, to Dy. Insp.-Genl.'s Dept., Mysore Circle, to join at the public expense.

Qr. Mr. Serjt. J. H. Hedding, of the 19th N. I., is remanded to H. M.'s 2nd Bat. 21st Regt., with a view to his discharge with pension being carried out in accordance with regulation.

BOMBAY MAYO MEMORIAL FUND.

It is proposed to erect a local memorial in this presidency to the late Earl of Mayo, to which all classes of the community are invited to subscribe.

It is needless for the committee to make any statement of the services of the late Viceroy, as his energy and untiring efforts to promote the welfare of the people of this country are known to all.

Subscriptions will be received by the Bank of Bombay, who have kindly consented to act as treasurers to the fund, and by the following gentlemen, members of the committee:—

The Hon. S. Mansfield, C.S.I.; the Hon. Justice Gibbs; the Hon. E. W. Ravenscroft; the Hon. J. A. Forbes; the Hon. Sir Jamsetjee Jeejeebhoy, Bart., C.S.I.; the Hon. Munguldas Nathubhai, C.S.I.; the Hon. Byramjee Jeejeebhoy; the Hon. Appasahib Koorundwarkar; the Hon. A. D. Sassoon, C.S.I.; C. Gonne, Esq., C.S.; H. Maxwell, Esq.; Captain Robinson; D. Graham, Esq.; Dr. Bhau Daji; Kessowji Naik, Esq.; Narrayen Vassudewjee, Esq.; M. Balfour, Esq.; His Highness Ali Shah; Dosabhoy Framjee, Esq.; J. Moir, Esq.; Sorabjee Shapoorjee Bengalee, Esq.; Vinayekrao Juggonathjee Sunkersett, Esq.; R. Campbell, Esq.; Vinayek Wassudew, Esq.; Nacoda Mahomed Alli Rogay, Esq.; Hajee Esmail Haji Hubib, Esq.; Dhurumsee Poonjabhoy, Esq.; Dwarkadas Vussonjee, Esq.; Luckmidass Khimjee, Esq.; Vundravundas Purshotumdass, Esq.; Vurjeevundas Madhowdas, Esq.; Haji Zainal Abadeen Shirazie, Esq.; Dinshaw Manockjee Petit, Esq.; Hormusjee Ardaseer Wadia, Esq.; Nana Morojee, Esq.; Moorarjee Goculdas, Esq.

GERALD SEYMOUR FITZGERALD,
Honorary Secretary.

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AMATEUR THEATRICALS.

A few LADIES and GENTLEMEN of Bombay will APPEAR at MORLEY HALL on SATURDAY, and MONDAY next, the 13th, and 15th instants, in Mr. J. MADDESON MORTON'S FARCE of

THE LITTLE SAVAGE,

And the late ROBERT BROUGH'S BURLESQUE,

PERDITA, OR THE ROYAL MILKMAID.

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The Refreshment Room will be under the management of Mr. HAMMOND.

CHAS. F. GLASS, Captain, R.A.

DOMESTIC OCCURRENCES.

[THE CHARGE FOR NOTIFYING A DOMESTIC OCCURRENCE IS ONE RUPEE, AND THE ANNOUNCEMENT MUST BE AUTHENTICATED.]

BOMBAY.

BIRTH.

BEALE—March 29th, at Aden, the wife of Brigadier-General Beale, of a daughter.

OTHER PRESIDENCIES.

BIRTHS.

ARCHDALL—April 3rd, at Tranquebar, the wife of H. G. Archdall, Civil Surgeon, of a son.

CLINE—April 2nd, at Cawnpore, the wife of Mr. E. A. Cline, Deputy Collector, of a son.

DAVY—April 5th, at Mysore, the wife of Wm. Vinicombe Davy, Esq., of a son.

RIDDELL—April 1st, at Mussoorie, the wife of Captain R. V. Riddell, R.E., of a son.

MARRIAGES.

BEADON—BODDAM—April 6th, at St. Stephen's Church, Hazaribagh, by the Rev. F. F. Mazumbelli, D.D., Henry S. Beadon, Esq., C.S., to Elizabeth Ellen, eldest daughter of Lieut.-Colonel Boddam.

MITCHELL—COLES—April 2nd, at St. Mary's Church, Benares, by the Rev. W. W. Nicholls, Captain Edward John Mitchell, Royal Horse Artillery, to Mary Ann Lavinia, eldest daughter of the late C. R. Coles, Esq.

All MONEY ORDERS, CHEQUES, and other Remittances, sent to this office, should be made payable to the "Proprietor of the *Bombay Gazette*."

All Communications respecting Advertisements should be addressed to the "Advertisement Department." *Bombay Gazette* Office, Bombay.

The Bombay Gazette.

FRIDAY, APRIL 12, 1872.

IN the startling resolution, published in yesterday's *Government Gazette*, on the "grave irregularities in matters of account which have prevailed in the Executive Commissariat Office in Bombay for some years past," the Government seems to us to go either too far or not far enough. The Commissariat has long borne an evil reputation in Bombay, and the public are quite ready to believe the worst that can be said of the Department. But for this very reason the Government ought to be extremely cautious in ascertaining the precise degree of misconduct of its several Commissariat officers before holding them up to public odium. Now, in this Resolution half a dozen officers of high position and good name are denounced as having been "guilty" of the serious offence of having "habitually rendered false cash accounts." As regards one of these officers, Major Mignon, though the resolution in general terms absolves the officers of any "fraudulent motives," it is remarked that his conduct and that of his Accountant in a certain case of irregularity which was hushed up "point to a common "interest to prevent any knowledge outside "the Department of the existing abuses." A distinct imputation of dishonourable conduct is thus cast on Major Mignon, an officer who is absent from Bombay, and who has, so far as appears on the face of the Resolution, been condemned unheard. Then, again, it appears that the Commissary General has not yet reported his "deliberate opinion of the degree "of blame attaching to" each of the other officers named in the Resolution; and, till that report has been sent in, the Governor "defers "passing a final judgment upon them." But is it not cruelly unjust on the part of the Government not to have waited for the report of the Commissary General before ruining the characters of these unfortunate officers by publishing their names in a Resolution of censure of unprecedented severity? No punishment can be too severe for officers who betray the public trust; but the terrible power of Government ought not to be used to crush any of its servants, until their guilt has been clearly established and the evidence of it published to the world as a warning to other evildoers. The Government should have kept silence till it could announce its decision once for all. What, now, will be the moral force of the Resolution, if the Government should find itself compelled to moderate its censures on any of the officers concerned?

WHEN Mr. Newman, the civilian plaintiff in the Nusseerabad cantonment ejectment case, refused to compromise matters for an apology and a money payment not exceeding Rs. 500, he was considered as having exhibited a foolish pertinacity to place the comparatively distinguished military defendants in the unenviable position that they have occupied in consequence of their acts. As far as Mr. Newman himself was concerned, it may be that the proffered salve was sufficient to soothe the irritation of the wound, and no harm would have resulted if he did agree to the terms which were offered; but to our mind he showed a wise discrimination in not compounding for a money indemnification to himself a question which affected a very large section of the European community who are, and may be, residents of houses in cantonments. By pressing the point as he has done, although the utmost good that could have been obtained by an action in a Civil Court has not been secured, yet the public, on the one hand, have been apprised of the powers which the military have over the tenants of quarters in military limits, and, on the other hand, the Government have had their eyes opened to the necessity of some activity in framing equitable rules and regulations which will dovetail better with the times than the antiquated edicts in the Separate General Orders of 1856. Assuming that the trial at Allahabad was solely for the purpose of fixing ideas on the legal points of the ejectment, and, as far as we know, it never has been attributed to any other motive, the question of the conduct of the accused gentlemen as having been, in this instance, unworthy of officers and gentlemen really never arose, and it is impossible to entertain for a moment the idea that they would have been cast in social and moral damages, so to speak, on those counts. Believing as they did that the law supported their acts, they proceeded in their work of ejectment according to the rules of warfare as becomes military officers, and even if they were compelled, from the obstinacy of the resistance offered, to use some little force, it was gently used, and the effect produced was more ludicrous than painful; a pinch to Mr. Newman's leg, and a push to Mr. Augier's arm, comprised the whole extent of the personal assault. But there cannot be two honest opinions as to the extent of *annoyance* caused to the persons in possession of the building, and for the purposes of the trial it were sufficient to have insisted upon this condition, as laid down in the Penal Code, as having been fulfilled by the party who turned out the Newman family.

The opening of Mr. Justice Turner's charge makes this point as clear as it can be made, and he expressly insists on the total absence of justification by the fact that the person who forcibly enters a dwelling house, and remains in it, has a better title to the building than the possessor. The popular maxim that possession is nine tenths of the law is founded on the salutary and reasonable doctrine that the party in possession of the property is presumed to be the owner until the contrary is proved and established, and restitution is enforced by the machinery of the law. But the head and front of this matter at Nusseerabad was that none of the officers, several of them of very old standing in India, cared a straw about the state of the law in what they conspired to do. They did not even consult the Deputy Judge Advocate General. They did nothing but take counsel of that destructive, high-handed officialism which is one of the peculiarities of Indian administration, and after a dip or two into the Separate General Orders, which only fortified their imaginary strength, they proceeded on a course which Mr. Justice Turner designates as not recognized by law. "With régard to the "use of force to obtain compliance with the "Brigadier's conditions" (to eject the Newman family), "I am bound to tell you that I know "of no law authorizing it. No General Orders, "no resolutions of Government, and no local "orders of the Commanding Officer could give "that authority. It must be derived from "legislative enactment." Here we have a clear and defined opinion on which we recommend the military authorities to ponder. Mr. Justice Turner proceeds to soften the acts at Nusseerabad by saying that "the accused may have "believed that the right to use force existed." No doubt that they did so, and, as far as they were concerned, however right it may be to say that *Ignorantia juris non excusat*, we should have regretted to see that these officers were punished because they were entrapped into a mistaken sense of duty by that delusive set of regulations of the Commander-in-Chief called the Separate General Orders of 1856, of which Captain Iredell, the Poona Magistrate, declared a few days ago in a very elaborate finding, that after every endeavour he has not been able to find out, for certain, if they have received the sanction of the Government of Bombay.

If this one point has been fairly brought out by the trial of Colonel Bushe and Captain Rudd, namely, that the military authorities throughout India are left without clear and defined ideas of their duties as regards the resumption of dwelling houses within military limits, and that as a consequence their attempts to assert their rights from necessity lead them to such unwelcome consequences as have been endured by the martyrs at Nusseerabad to administrative inaction, then it is time that prompt measures should be taken to apply the requisite remedy. Everything within the limits of a cantonment should of course be subservient to military purposes; but it should be consistently so. No weakening influences should be introduced Where it is possible to do so, and we do not see any reason why the State cannot afford to do so all over India, dwelling houses for the officers of the regiments should be provided by the State, just the same as barracks for the soldiers. But, while almost profuse expenditure on barracks is authorized, we hear exceedingly little of provision for officers' quarters; and Government by inviting private capitalists to erect these quarters within military limits (which should be sacred from such intrusion) practically solicits the troubles which are the universal concomitants of a divided responsibility. But granting that the state of the Indian Exchequer, or the carelessness of the military administrators, or some occult "policy" which baffles the comprehension of all men who are not in the confidence of the State, prevents the Government from erecting *all* the buildings which are auxiliary to barracks in a cantonment, and that it is driven to seek the aid of private capital

LATEST TELEGRAMS.

[SPECIAL DAILY TELEGRAM FOR THE "BOMBAY GAZETTE."]

LONDON, 11TH APRIL, 2 P.M.

The Liverpool Market closed steady.

Sales	1,500 bales
Surats	5,000 ,,
Fair Dhollera	8¼d.
Oomrawuttee	8¾d.
Broach	8¼d.
Compta	7¼d.
Coconada	7¼d.
Westerns	7¼d.
Fair Bengal	7¼d.
Orleans	11¼d.
Bank raised to 4 per cent.	

[PER REUTER'S AGENCY.]

THE TICHBORNE CLAIMANT.

LADY MAYO.

LONDON, 11TH APRIL.

The claimant in the Tichborne case appeared in the Criminal Court yesterday upon indictments of perjury and forgery. He pleaded not guilty, and the indictments were removed to the Queen's Bench for trial in June.

The Countess of Mayo has arrived in London.

THE BOMBAY MAIL.

ADEN, 11TH APRIL.

The s.s. Malta, with the outward mails, left here for Bombay at 8 o'clock this morning.

LONDON, 10TH APRIL, APT.

The Liverpool Cotton Market to-day closed firm; Surats strong.

Fair Dhollera	8¼d.
ange on India	1s. 11¾d.
s for account	92¾d.
from Bombay—Fericles.	

(PRIVATE TELEGRAMS.)

LONDON, 10TH APRIL, 10-55 A.M.

verpool Cotton Market to-day opened steady.

Sales	10,000 bales.
s at U. S. Ports	5,000 ,,
	38,000 ,,

LONDON, 10TH APRIL, 1-45 P.M.

pool Cotton Market to-day closed unchanged; strong.

	12,000 bales.
	5,000 ,,
and Spec	4,000 ,,
	not received.
receipts at the U. S. Ports.	not received.
ollera	8¼d.
	8¾d.
	11 3/16d.
	7¾d.
ttee	8¾d.
	8¾d.
	11¼d.
Western	7d.
Coconada	7d.
Consols	92¼ to 92¾d.

THE INDIAN SERVICES.

TO THE EDITOR OF THE "BOMBAY GAZETTE."

SIR,—In the columns of one of your contemporaries of the 23rd ult. appeared a letter signed "Q," who approves of the broad rule which the Duke of Argyll has laid down, that in future new appointments made in India are to be confined to natives, who are to be preferred to Europeans and Eurasians for the Uncovenanted service, which is the most suicidal measure ever contemplated, as the latter are a source of strength to the Indian Government, but the former are not, and never will be so, for they would easily be swept away by the flood in the case of adverse circumstances. "Q" states that jobbery in the Uncovenanted Service is the cause of the rule being laid down; hence I infer he considers that no such a thing exists in the heaven-born C. S. or any other service; moreover, in the event of any European outside the pale of those services being required for service in India, that no backstair influence will be exercised in England. But does he conscientiously think so? Why, if the Secretary of State for India and his self-confident under-strapper have the conferring of so many more appointments, India will be inundated by Campbells and other canny Scots. The sole object of the Duke of Argyll's order is to transfer the patronage of India entirely to the India office, and the appointment of Mr. Cunningham to the Advocate-Generalship of Madras (the laws and procedure of which presidency he can hardly be well acquainted with) is a fitting sample how things are to be in future managed in the Uncovenanted Service. I am of a decided opinion that natives, taking them generally (but more especially the lower class), have greater confidence in, and are more sure of obtaining justice from, Europeans than natives, as the latter are inclined to be swayed by *caste* whereas the former are not. The mamlutdar of a talooka not far from here was a short time ago required to decide a simple case (not judicial) for which he had a precedent to go on, and a regular rule had been laid down; he declined doing so, chiefly on account of two or three Europeans being indirectly connected with the case, so it was forwarded to higher authority for disposal. Natives, more especially in the mofussil, are inclined to shrink having anything to do with Europeans and going against the ruling powers, which is not altogether conductive to justice. In concluding this portion of my letter I should like to know what portion of the service (if any) "Q" considers himself an ornament to.

Whilst on the subject of orders, I might as well refer to the late one of the Financial Department rendering compulsory the registration of all letters containing stamps, notes, parts of notes, &c. Seeing that the registration of letters does not afford any increased security, the order in question is a low, mean way of obtaining an increase to the revenue at the expense of the public, for they do not hold themselves responsible for any loss in transit by post unless it is caused maliciously or fraudulently, which would be difficult to prove. Under the above circumstances I think it generally is a mistake registering letters, for, when they are so, it excites the cupidity of dishonest persons which it otherwise would not do. I have not the slightest intention of adhering to the orders as regards stamps and small notes, and, if any of my letters are opened on the supposition they contain anything contraband and do not do so, I will certainly try conclusions with Government. Such an order which authorizes the authorities to open letters is quite worthy of despotic or semi-civilized Oriental powers, but not so of the British Government; but when money is to be scraped together one must not be surprised at anything in India now-a-days.

DECCANEE.

THE MUNICIPAL BUDGET.

TO THE EDITOR OF THE "BOMBAY GAZETTE."

SIR,—At page 3 of the Municipal Budget for 1872 Mr. Hope says—"The estimates of income for 1872 for house rate and the other rates governed by it do not differ very materially from those in the original Budget, the total of the one being Rs. 20,70,157 and that of the other Rs. 20,37,786 after elimination of all refunds and remissions for previous years."

The following are the rates above referred to:—

	Original Budget. Rs.	Mr. Hope's Budget. Rs.
House rate	5,92,000	7,49,177
Hallalcore Cess	2,14,708	2,26,850
Govt. Contribution in lieu of House rate	30,000	30,000
Water rate	3,86,182	4,30,803
Police rate	2,47,227	2,62,423
Lighting rate	2,47,690	2,62,044
Total	Rs. 18,18,757	19,61,295

The above figures represent the anticipated total collections whether for 1872 or prior years, and therefore it is not clear how Mr. Hope reconciles them with those given in the preceding extract, which, after elimination (or separation or deduction) of all remissions and refunds for previous years, are stated to amount to between 20 and 21 lacs.

It must be remembered that the *full* amount of "Water rate" above shown is not wholly governed by the House rate, because the former must include a large sum for water charged for by *meter*, and not according to the assessed rental of the buildings, &c., supplied, and this renders Mr. Hope's figures quoted in the first para. the more inexplicable.

Mr. Hope further states that the outstanding balance on account of these rates for past years is Rs. 8,30,073, of which "the sum to be written off is roughly estimated at Rs. 76,463," and it is anticipated that the total outstandings at the end of this year will be *one* lac. The system of accounting adopted at the recommendation of Mr. Chapman's committee requires that the Budget shall represent all sums expected to be received and proposed to be paid between the 1st of January and 31st December as the income and expenditure of the year, so that assuming the present one to be prepared on that principle, it is clear that Rs. 1,76,463 will not be available to meet the proposed expenditure for this year.

"Town Duties" are estimated at Rs. 5,03,000, or Rs. 50,000 more than in the original estimate. The "Actual Receipts in '71" were Rs. 4,51,496, and there is no explanation of the grounds for supposing that the yield this year will be greater.

"Tobacco Duty and Licenses"—the same explanation is wanted in this case. The net receipts in 1871 were Rs. 1,28,046, the original estimate for this year was Rs. 1,25,000, which Mr. Hope has increased to Rs. 1,42,000; but we are not told on what date this has been done. He says that these receipts "will probably be much increased if the recommendations of the committee on the Municipal Act are adopted and the impost converted into a town duty." Does he mean this to apply to the increase of Rs. 17,000 or to a further increase to this sum? Whatever may be his meaning, I fear that experience will prove that the golden harvest expected by adopting the recommendations of the committee is simply a myth! Did the committee avail themselves of the opinion in this matter of the Superintendent of Government Bunders Mr. Ryan, (who collects the Town Duties) whose extensive experience in fiscal matters will I think confirm my unfavourable prognostications?

Under the head of "Workshop" Rs. 9,300 are credited as *anticipated surplus receipts*, while at page 4 this is said to be "interest at 5 per cent. on the original value of the buildings, plant, quick and dead stock fairly in charge of the Superintendent, for workshop purposes, for recovery from the proceeds of work done, which, after this deduction, will be made to defray all charges." And it is added "the gross receipts and entire charges are consequently not shown in this Budget at all." This is all very well; but there must surely be some scale of per, manent establishment, with fixed pay, for the supervision of the Workshop. Why then have not the details of such scale been submitted for the consideration and sanction of the Bench in the same way as all other establishments paid out of the Municipal exchequer? One of the complaints made against Mr. Crawford's Budget was the difficulty of ascertaining the total emoluments drawn by some of the employés, and I maintain that the details in question are essentially necessary so that it may be known what is proposed to be paid to the Superintendent and the other *fixed* hands that will be employed under him, so that nothing in excess of the allowances sanctioned by the Bench may be disbursed to them.

I am aware that the Bench have already *accepted* Mr. Hope's estimate of income; but I think the above remarks will conduce to a closer scrutiny of his estimated expenditure. I have always been of opinion that there is one fact which the Bench have never sufficiently kept in view in voting away money, and that is, that while the receipts up to the estimated standard are *uncertain*, the expenditure may safely be taken as *certain!* Unless, therefore, a large margin is maintained to make up for deficiency of income and to meet unforeseen and unavoidable expenditure during the progress of the year, it will be impossible to ensure a healthy equilibrium in our civic finances.

PRO BONO PUBLICO.

THE BALL AT THE HON. BYRAMJEE JEEJEEBHOY'S.

THE Ball given by the Hon. Byramjee Jeejeebhoy to His Excellency the Governor on Tuesday night last may be said to have answered all reasonable anticipations which, in view of the high position of the host and the still higher position of the chief guest, might have been formed concerning it. The decorations in and about the bungalow, and the arrangements for the comfort of the numerous company that had been invited to meet His Excellency, were improvised with a liberality befitting the occasion. Of the decorations, which were first made on the occasion of the recent weddings in Mr. Byramjee's family, we have already ventured a description, and we may only say that on Tuesday they were more extended, and as a consequence more beauty was added to the scene. The road leading to the bungalow, from the Tardeo chowkey on one side to the Breach Vellard on the other, was lit with hundreds of lamps. The bungalow itself and its grounds were flooded with a beautiful soft radiance. Among the trees in the spacious compound chandeliers and Chinese lanterns were hung. On the top of the hill immediately behind the bungalow stands the Breach Candy flag-staff, and this had been specially decorated with coloured lights. A number of men of the 19th Regiment were stationed within the compound, with band and colours, to form a guard of honour to receive His Excellency the Governor. On His Excellency arriving at the bungalow about a quarter past 10 p.m., the company entered the ball-room, and the business of the evening opened and progressed till the happy end with vigour. Besides an excellent string band, the Governor's Band was in attendance. Soon after midnight the company adjourned to the supper tables laid under a splendid *marquée* erected in the compound. These were furnished in "Old Pallonjee's" best style. In proposing the usual loyal toast of Her Majesty the Queen,

Mr. Byramjee Jeejeebhoy said—Your Excellency, Ladies and Gentlemen,—I am unwilling on this occasion to dispense with the time-honoured custom of proposing the health of our beloved Sovereign, the Queen of England and Empress of India. I need not remind you how recent events have stirred our hearts to their utmost depths. Never before I suppose has such loyalty to the Crown been evinced. India has vied with England, and the whole civilised world has united in their expression of joy and sympathy. I ask you, therefore, to drink the health of the Queen.

In proposing the toast of His Excellency Sir Seymour Fitzgerald,

Mr. Byramjee said—Ladies and Gentlemen,—I am sure you will all join me heartily in drinking the next toast which I have to propose, the health of my honoured guest, His Excellency the Governor of Bombay. (Cheers.) I should have been glad had the few words I have to say been those of welcome rather than those of farewell. It has been my privilege to be associated with Sir Seymour Fitzgerald in Council, and I cannot withhold the expression of my admiration of his high administrative talent, his broad and statesmanlike views, and his thorough independence at all times. (Applause.) Ladies and Gentlemen, I need not speak of the generous hospitality, the courtesy and kindness shown by His Excellency during his sojourn amongst us. These you have all enjoyed and experienced and will not easily forget. (Applause.) For myself I have to thank your Excellency very warmly for the honour you have done me and my family in becoming my guest this evening. It is a happy termination to our wedding festivities in which you so kindly evinced an interest; and the honour your Excellency and family have done us will be associated with these and remembered long in my life. In bidding your Excellency farewell, we have the satisfaction of knowing that you will still retain a deep interest in all that relates to this mighty Empire and to our own Presidency in particular—(applause)—and after your return to England, I trust we shall reap the benefit of your great experience in the House of Commons, of which you were so long a distinguished member. (Applause.) I have only to add that we shall ever retain most pleasing recollections of your Excellency and of your family, and that you will have our best wishes for your health and happiness in your native land. Ladies and Gentlemen, I call upon you to drink with all honours the health of His Excellency the Governor.

His Excellency the Governor, in returning thanks, said he had to thank Mr. Byramjee for the very kind, and, he feared, undeserved terms of praise in which he had been kind enough to propose the toast of his health; and he had to thank the ladies and gentlemen for the kind manner in which they received it. (Applause.) His Excellency was now under a tuition of saying once in the course of the week farewell to his friends; and he found in it, he must confess, a very agreeable amusement—(cheers)—because that saying of farewell was accompanied on each occasion with such brilliant entertainments, and the expression of such kindly feelings as he witnessed that night. (Applause.) This was a very agreeable process, and he was getting hardened to it. (A laugh.) Mr. Byramjee had been kind enough to speak of his administration in far too flattering terms than he deserved. This was not the place for him to speak of his public acts; but this much he could say that, from the day he landed on these shores down to the last moment he held office among them, he had been actuated solely and wholly by a desire to do his duty, however unpleasant it might be to do so. That was, His Excellency thought, enough for him to say for the present. As regarded his European friends, he should probably meet them again in his native land. And as to his native friends, though he might not hope to see many of them there, he did hope to continue with them the same confidential intercourse which he had with them here; and it would be to him a source of satisfaction and of pride if he could be of service to those whom he had known in public or in private life here. His Excellency again thanked Mr. Byramjee, saying it was his earnest hope and prayer that every happiness might be secured to him. In leaving India, one of his brightest recollections would be the happy evening he spent among them; and he, therefore, had much pleasure in proposing the health of the host, Mr. Byramjee Jeejeebhoy. (Applause.)

Mr. Byramjee, in replying to the toast of his health, said—Your Excellency, I thank you very heartily for the kind expression of your feeling towards me and my family. It has been a source of great happiness to us to see our friends to-night, and that they should have had this opportunity of meeting your Excellency and the ladies of your family who have done so much for our social enjoyments. (Applause.)

The company then returned to the ball-room, where dancing was kept up till an early hour the following morning.

NEWS-LETTERS.

[FROM OUR OWN CORRESPONDENTS.]

AHMEDABAD, 8TH APRIL.

We are beginning to feel acutely the severity of the hot weather. There is not, I am glad to say, much sickness either in camp or city. Ahmedadad will, as the weather grows hotter, soon be a most undesirable place for folks who are not case-hardened or weather-proof, and some of our fortunate neighbours who are blessed with superfluous wealth will soon yield to the aristocracy of fashion, and betake themselves precipitously either to the Neilgherry or Mahableshwur hills. The two relieving native regiments have brought excellent bands with them, and both are also allowed, by the kind permission of the officers, to play their enlivening airs once a week at the old bandstand on the banks of the Saburmuttee. By the soothing influence of spirit-stirring music, "dull care," the cankerworm of happiness, is driven away, and life is sweetened momentarily. The graceful figures of beautiful women whose rich musical voices are carried by soft, mild, and gentle breezes into every ear, give additional lustre to a spot that would, under less favourable circumstances, be unattractive. It has often occurred to me while, promenading on ground hallowed by sweet association that a miniature garden might, with productive industry and little pecuniary outlay, be got up very soon on this pretty spot by some energetic Staff Officer. Water, pure and good—plenty of it—is available, and experience demonstrates satisfactorily that it can be raised from the river at trifling cost, and distributed copiously over our circumscribed but much-frequented pleasure ground.

A European General Court Martial has been held in camp for the trial of Mr. Schnepel on account of missing barrack property. The proceedings have been closed and forwarded for confirmation. It is to be hoped that the accusation will fall to the ground, and that Mr. Schnepel will be honorably acquitted. He bore a most excellent character, and is respected and well liked by all who know him.

A poor young, unfortunate native woman, supposed to be a Mahratta by caste, was enticed by some malicious, designing wretch into the precincts of a village in the neighbourhood of camp, known by the name of Ucheare, and murdered there for some unknown cause. The remains, which were imperfectly covered over with sand, were discovered and conveyed to camp and city for recognition; but as no relatives, friends, or acquaintances were forthcoming, and as nothing respecting the antecedents of the deceased transpired, the body was re-buried at the public expense. The murderer has escaped with impunity. The corpse was, until finally disposed of, carried to and from the city in an exposed state. The arrangement, to say the least, was not creditable to the officer who had the superintending of it.

The unwillingness of some of the officers of the B. B. & C. I. Railway to listen to reasonable representations from merchants will, I apprehend, have the effect of driving traffic away from the railway. A short time ago a native merchant of respectability forwarded some 70 bags of wheat from Sowagurh under the G. I. P. Railway to Ahmedabad. The station master of the latter place refused to deliver the goods until cartage, some 4 pies per maund, was paid in addition to the ordinary railway fare. The merchant objected to pay, and the goods were, in consequence, detained for about two days, but he was ultimately obliged to meet the demand and remove the goods. The objection was based on a foot-note under the signature of Mr. Duxbury, dated 1st January, 1872, in his table of goods rates between Dadar junction and some forty-seven stations for through traffic with other railways. The foot-note referred to runs thus: "The above rates are station to station only. Should the consignee wish the company to deliver the goods at Surat, Broach, Baroda, and Ahmedabad, the cartage charge must be added to the through charge for carriage at the receiving station." In this case the recipient was prepared to take the goods away from the station, and did not wish the company to deliver the same at his quarters; he was, nevertheless, compelled to pay the extra charge. Mr. Conder, of the G. I. P. Railway, has kindly promised to look into the matter. The sooner he does so the better it will be for the interests of the company by which he is employed.

PANCHGUNNY, 9TH APRIL.

As I have not written to you for some time, I do not think I can be better employed than in letting you know what has been going on of late in these parts. Since the coachman of the mail cart was murdered near the Khatrij Ghaut, and that unfortunate Dhowar woman near the Government chinchona plantation at "Lingwalla," about eight miles from this, a species of panic has somewhat prevailed here (chiefly among natives) which has not been diminished by stones being thrown on the roofs of houses at night time, but, with one exception, entirely on those of native houses; moreover, I have not heard of any thefts having been committed in these immediate parts. I believe it used to be the custom to have a daily muster of Ramoosies, Mhangs, and such like thievish individuals, and, if they had occasion to go about, a pass was given them; but if the number of offences that are reported in this collectorate are all true, I am afraid that good rule does not hold good now, so the sooner it is revived the better. I have heard that on the evening of the 23rd ultimo, while our energetic Collector and his First Assistant were proceeding to Mahableshwur in a tongha, that the pole broke causing the horses to go on at speed. The former gentleman jumped out, but the latter stuck to his seat, and the vehicle eventually capsizing he was thrown out, but as the hood was luckily up he received no damage. In the concluding para of a letter dated Mahableshwur the 29th March, which appeared in your issue of the 2nd inst., it was stated "that *some* people who came here from Punchgunny have said that Mahableshwur would be a more cheerful and lively place than Punchgunny for the school, and that the expense of moving it from Mahableshwur to Sattara would not be great." I think the word *some* is intended to apply to two *little* individuals (probably the authors of those letters signed "Disappointment" and "Another Disappointed," which appeared in the columns of one of your contemporaries of the 3rd and 4th instant), for two such persons went for one day to Mahableshwur not long ago and had a conversation with a house agent there, who is noted for his determined opposition to this place. It is not essentially necessary to start a school at such a fashionable place as Mahableshwur which has been in existence many years, whereas this station has only been recognized for about nine, then again "Rome was not built in a day." The object in starting the school was to have it at a *hill station*, habitable *all* the year round, which would not be the case at Sattara or Mahableshwur. The experiment of taking a school to the latter station during the hot season was once attempted, but it failed, so that the Diocesan Board are not likely to take a school backwards and forwards between Mahableshwur and Sattara simply to replenish the coffers of house agents there.

About 7 o'clock on the evening of the 30th ultimo, a beautiful meteor appeared high in the heavens, but in a westerly direction. In its descent it looked like a rocket after it had burst, and had a very fine appearance as it presented brilliant coruscations of green, red, and blue.

A croquet ground with its usual accompaniments has been started, and the foundation of a library in the way of about 120 book's and a similar number of magazines has been laid, so, what with the penny readings that are about to be started, there will be ere long some means of enjoyment which is to be hoped house-owners and others will keep up as they might do.

Having had some rain, and more having fallen round about us, there is an improvement in the weather I am glad to say.

MHOW, 10TH APRIL.

One of the most heartrending scenes that has been witnessed here for some time was that in which, a few days ago, a man of the 15th Hussars and his child were both conveyed together to that bourne from which no traveller returns; our grief being intensified by the knowledge that a widow and mother was lying insensible through sorrow. Both were ailing but a short time, having died a few hours after being attacked with cholera. In the case of the man he caught the disease under circumstances which significantly raise the question, for the thousandth time, whether cholera is infectious. He went to hospital, taking there a man who was suffering from the same disease. Returning to barracks he himself was attacked. He did not recover, but the first man has. His child was attacked shortly after his return from hospital. It succumbed also. What does this prove? But I will not stop to discuss a question so often discussed without, apparently, any satisfactory solution.

The Major General Commanding has been visiting the bazaar frequently of late, examining the qualities of the various things sold, especially those intended for the consumption of Europeans. This, of course, is as it should be. But why not go a little further? Why not examine certain things which are consumed by the poorer classes of natives, half a dozen of whom are dying daily? Among the things to be examined, I would specially note the native liquor manufactured and sold in the Abkarry. A visit to the Abkarry premises, too, would be no harm. And as regards the quality of the liquor, the less said the better. I presume the Government or the public have a right to expect that this liquor should not only be wholesome but of a certain strength. I doubt if anybody sees to this. As far as I can hear it is so weak that the poor devils of natives are obliged to drink large quantities before it cheers them. And if you paid a visit to the premises, I doubt if you could say that it was possible to make wholesome liquor there. But, after all, the people who have the farm can scarcely be blamed. They have not only to pay large sums monthly for the privilege of making and selling the vile stuff, but have also to pay certain parties to keep them from bidding up at the yearly sales. Government care little except to see that the revenue realised is large, and if, in consequence, some of their subjects suffer, they have themselves to blame.

But if a radical change in the present system cannot be effected without interfering with vested rights, it is at least in the power of the authorities to compel wholesome liquor only being manufactured and of a certain strength. At present, if I understand the case rightly, neither is seen to. The magistrate could not possibly look to everything formerly, but now that he has an Assistant, a portion of the latter's time could not be better devoted than in looking closely into a matter which seriously affects the health of the poor people in the bazaar.

A strike among the dhobees!

General Daly, C.B., is busy at Indore on, I hear, a work entitled, "How to Keep Down the Holkar." After this, he might give us his valuable advice as to "How to Keep Down the Natives." They are now going on at a rate which, if not impeded, threatens to undermine British supremacy in India. It is all very well to educate the natives, but to give them the best appointments, in preference to Europeans, and to allow them political liberties to the extent we do now is simply cutting our own throats. India has been won by the sword, and it must be kept by the sword. Once we cease maintaining this axiom, we must make up our to minds bid farewell to India, in order to leave her at the mercy of a clique of designing natives who would commence the reign of terror by oppression and bring the country into ruin by encouraging internecine war.

The idea that General Daly will carry on the duties of the Mhow Division, in addition to his present work, is gaining ground.

The Court of Requests, a tribunal which never should have been allowed to exist here, is to be done away with. All cases will go before the Civil Judge, instead.

The P. W. D. is a complete puzzle. At one time it declares it has not time to go through its own work, and yet it is now engaged in gardening and making and repairing carriages and furniture for private individuals!

BOMBAY.

FIRE AT BARODA.—Last week a fire broke out at Broach in Nagorewada, by which three houses were completely destroyed.

THE POLICE SUPERINTENDENT OF TANNA.—Mr. G. T. Giertzen, Superintendent of Police, Tanna, has been allowed fifteen months' leave of absence on medical certificate.

THE POOR BOX.—The Senior Magistrate of Police acknowledges with thanks the receipt of Rs. 30 from "Charity," contributed to the poor-box of the Fort Police Court.

POONA SMALL CAUSE COURT.—The Judges of the High Court have permitted the adjournment of the Court of Small Causes at Poona for a fortnight from the 1st May next.

FATAL HORSE ACCIDENT.—Yesterday morning while a coachman of Mr. Jayram Sowjee was driving up Malabar Hill, the horse suddenly stopped, and on being taken out of harness, it fell down dead.

NASSICK.—Mr. H. Prescott, second class inspector of Police, Nassick, has been appointed to act in the first grade during the absence of Mr. Duggan on leave from Ahmedabad, continuing to do duty at Nassick.

THE SECOND ASSISTANT COLLECTOR AND MAGISTRATE OF RUTNAGHERRY.—Dr. E. Cordeaux, of the Bombay Civil Service, Second Assistant Collector and Magistrate of Rutnaghery, who is now in England, has been allowed an extension of leave for six months on sick certificate.

ACCIDENT.—Yesterday morning a water-cart driver in the employ of Mr. Graham, named Sittaram Bhawoo, whilst driving along the Wilderness Road, fell, and the wheels of the cart passed over his head. He was seriously hurt, and was at once removed to the Jam setjee Hospital.

EXTENSIVE ROBBERY OF JEWELLERY AND ORNAMENTS AT POONA.—On Monday night last a robbery took place in the house of Anund Bhut Pallunday, when jewels and ornaments of the value of about seven thousand rupees were stolen. No trace of the robbers has yet been found by the police.

SASSOON MECHANICS' INSTITUTE.—The last lecture of the present session in connection with the Sassoon Mechanics' Institute will be delivered to-morrow evening by the Rev. Dr. Wilson, on "General characteristics of the Ancient Indian Literature and Philosophy," at the rooms of the Institute. The lecture is open to the public.

STATEMENT OF SILVER BALANCE IN THE MINT.—Value of silver in the Mint on the morning of the 1st April 1872, Rs. 2,09,93,755; add silver received during the week, Rs. 21,23,970; deduct new coin paid during the week, Rs. 10,00,000; total balance, Rs. 2,21,17,725. There are in addition 92,90,427 rupees' worth of silver bullion belonging to private individuals deposited in the Mint vaults, and awaiting assay.

HEAVY FINE ON A THIEVING VILLAGE.—A Gujerat paper states that a short time ago some property of a regiment which had encamped in the precincts of the village of Charodi, near Sanund, and was on its way from Rajcote to Ahmedabad, was stolen. The footsteps of the thieves were traced to that village. Mr. Fulton, the full-power magistrate of Ahmedabad, then ordered that the villagers of Charodi should pay two thousand rupees as compensation for the stolen property.

THEFT.—Yesterday, in the Girgaum Police Court, Ameer Adam and Essub Meeta, a buggy driver, were charged with stealing a turban belonging to one Somajee Homajee. The first prisoner was also charged with stealing two copper cooking utensils, the property of Ahmed Essack. The second prisoner was acquitted; while the first was adjudged guilty, and being an old offender, was sentenced to six months' rigorous imprisonment.

JUNCTION OF THE B. B. AND C. I. RAILWAY LINE WITH RAJCOTE.—The *Bombay Summachar* learns from Kattywar that on the 30th March Colonel Anderson, the Political Agent of Kattywar, convened a meeting of the Princes and Chiefs of that province, with the object of placing before them the proposal to join the B. B. and C. I. Railway line with Rajcote. This matter it seems, had been discussed before, when nearly fifteen lacs of rupees were subscribed. At the meeting on the 30th it was resolved to subscribe five lacs more, and to make over the whole amount, namely, twenty lacs of rupees, to the B. B. and C. I. Railway Company, for the object of carrying out the line.

PARSEE MATRIMONIAL COURT.—Yesterday was the day fixed by the Hon. Mr. Justice Lloyd, Judge of the Parsee Matrimonial Court, for the further hearing of the plaintiff's application for alimony *pendente lite* in the case of Perozbaee against her husband Mr. Nowrojee Byramjee, Deputy Collector and Magistrate of Belgaum. Mr. Jehanghier Merwanjee pleader, appeared on behalf of the plaintiff: Mr. Shantaram Narayan, pleader, for the defendant. The Judge after reading the written statement of the defendant about his income, and after hearing the arguments of the pleaders of both parties, ordered the defendant to pay his wife Rs. 100 per month by way of alimony.

A DODGE FOR A GLASS OF BRANDY.—J. B. Brock, a guard employed in the G. I. P. Railway Company, was yesterday charged in the Fort Police Court, before the Senior Magistrate, with having personated a police officer. On Saturday night last accused went to a hotel in the Fort, and told the proprietor that he was a member of the police force. He then asked the proprietor to give him a glass of brandy, but in consequence of the lateness of the hour, the hotel-keeper refused. Accused thereupon threatened that he would, keep a sharp eye on him, and would try to get his licence cancelled. The hotel-keeper reported the circumstance to the police, and the man was arrested by Mr. Superintendent Bayley and Mr. Constable Gough on Wednesday evening near Colaba. The magistrate postponed the case till Thursday next, and released the accused on bail.

COLLISION BETWEEN AN OMNIBUS AND A BROUGHAM.—At the Fort Police Court yesterday, a Maratha named Seewa Bapoo, a driver in the employ of the Bombay Omnibus Company, was charged before Mr. Dosabhoy Framjee, with driving his carriage along the Kalbadevi road in a rash and negligent manner, and thereby injuring the carriage of Pestonjee Dhunjeebhoy Coorlawala. Mr. Shapoorjee, solicitor, appeared for the complainant, Mr. Gopinath, pleader, for the defendant. Mr. Muncherjee Cowasjee Lungrana said that on Saturday the 23rd March he saw a collision between the omnibus driven by the defendant, and the carriage of Mr. Pestonjee Dhunjeebhoy Coorlawala, on the Kalbadevi road. There were three ladies in the brougham, and they raised an alarm. In his opinion the brougham was carefully driven; while the omnibus was carelessly driven on the middle of the road. Several witnesses were examined, and defendant was adjudged guilty and fined Rs. 50, with the alternative of fourteen days' imprisonment.

CAN A HINDOO WIDOW SELL AN UNDIVIDED FAMILY PROPERTY?—At the Appellate Side of the High Court the other day, the Hon. Mr. Justice Gibbs and the Hon. Mr. Justice Melvill disposed of a case involving a question of Hindoo law. The parties in the case were Naro Ramchunder Patwurdhun, original plaintiff, appellant, against Venayek Ramchunder Patwurdhun, original defendant, respondent. The High Court, in disposing of the case, said—Though a widow who has inherited a life-interest in the separate property of her husband may sell such property for necessary purposes, a widow who is only entitled to maintenance cannot of course sell any portion of the undivided family property, any more than any other person can sell property which does not belong to him, on the ground that he is in want of money or food. This view was clearly stated in the judgment on the Court, when the case was last before it, and the mere statement of such a

view would seem to be sufficient to commend it to every person's judgment. At any rate even if at did not commend itself to the mind of the District Judge of Sattara, he was bound to follow the direction contained in the judgment of this Court. The pleader for the respondent has of course admitted that he is unable to say a word in support of that part of the District Judge's judgment, which relates to the half of the house sold by Kasee. The decree of the District Judge is amended and plaintiff's claim allowed to one third of the house sold by Kasee. Costs in proportion.

MORTUARY RETURNS.—The total number of deaths registered during the week ending Tuesday, the 9th April, was 472, being 47 less than in the preceding week, 122 more than the total of the week ending 4th April 1871, and 119 more than the mean of the corresponding period in the previous five years. During the week 252 births were reported in the different districts of the city.

Section or Sub-Section.	Population by Census of 1864.	Small-pox.	Fever.	Cholera.	Nervous System.	Respiratory System.	Digestive System.	Accident & Violence.	Total (including disease not specified here.)	Total reported Births in the week ending 9th inst. were as follows:
Colaba	19,161	...	9	1	2	...	2	...	17	3
Fort, Southern	2,455	...	...	...	...	...	...	...	...	...
Fort, Northern	39,366	3	2	...	...	3	1	1	16	9
Esplanade	7,989	...	1	...	...	1	...	...	4	4
Market	75,402	11	8	...	7	1	...	1	31	16
Mandvee	41,153	17	21	...	4	...	...	...	13	14
Chuckla	41,442	8	16	...	1	1	3	2	38	16
Oomburkharee	63,020	5	13	...	...	1	1	...	23	17
Dongree	60,326	11	9	...	1	1	...	...	13	9
Dhobeetalao	71,795	4	7	...	7	2	4	2	33	15
Phunuswaree	22,529	...	1	...	1	...	2	...	7	6
Bhoideshwur	50,382	11	6	...	1	...	1	...	24	4
Kharatalao	23,454	9	9	...	2	2	...	...	25	15
Koombarwara	23,083	13	6	...	2	1	...	...	24	14
Khetwaree	29,177	3	5	...	3	1	2	...	20	17
Girgaum	21,505	1	3	...	1	...	2	...	9	7
Chaupatee	6,184	1	...	...	1	...	1	...	4	4
Walkeshwur	10,094	...	...	...	1	...	...	...	2	10
Mahaluxmee	9,144	1	1	...	...	...	1	...	4	5
Mazagon	31,784	1	...	...	2	...	1	...	3	3
Tarwaree	9,462	1	2	...	1	1	...	...	6	1
Kamathepoora	81,675	24	20	...	4	2	6	1	67	34
Parel	7,002	6	2	...	...	...	...	...	10	12
Seeree	5,042	1	...	...	...	...	...	...	2	7
Sea	12,078	...	3	...	...	...	...	...	5	1
Mahim	19,459	...	3	...	1	...	...	...	10	6
Worlee	10,211	1	1	...	...	...	...	...	2	2
Harbour	32,582	...	...	...	...	1	...	1	2	...
on-Resident and Unknown	...	...	2	...	2	3	4	3	19	1
Bombay	816,562	130	147	1	41	20	33	11	472	252
Mean of the corresponding weeks in the preceding 5 years.		59	112	6	31	40	37	2	353	108

The following statement shows the number of deaths of the different races or castes:—

Race or Caste.	Small-pox.	Fever.	Cholera.	Nerv. System.	Resp. System.	Digestive System.	Accidents and Violence.	Total (inc. dis. not specified here.)	Total Reported Births race of Child born.
Boodhist—Jain, &c	2	12	...	2	...	...	...	23	6
Brahmin	2	5	...	1	...	...	...	10	7
Lingaet	...	1	...	...	...	...	...	...	...
Bhatia	...	1	...	...	...	...	...	2	7
Hindoo of other Caste	72	81	1	28	6	15	6	245	119
Hindoo out-caste	9	26	...	1	1	2	...	23	26
Mussulman	41	36	...	1	9	8	2	120	55
Parsee	2	1	...	2	4	1	1	28	21
Native-Christian	2	4	...	2	...	2	1	12	10
Indo-European	...	1	...	...	...	...	...	...	...
European	...	1	...	...	...	1	1	4	...
Negro-African	...	1	...	...	...	...	...	1	...
Chinese	...	...	...	...	...	...	...	...	...
Unknown Races	...	...	...	...	...	...	...	1	...
Total	130	147	1	41	20	33	11	472	252
Corresponding week 1871	52	127	5	22	17	28	1	350	276

THE WEATHER AND THE CROPS.

THE following Season Reports for the fortnight ending Thursday are published in yesterday's *Government Gazette*:—

Ahmedabad, 9th *April*.—Weather cloudy first week. Wheat 11 to 12. Baj

his Lordship's opinion, against the second prisoner, who was discharged.

HOUSEBREAKING BY NIGHT.

Bhicoo Viscam was charged with housebreaking by night and theft, and pleaded guilty. He also pleaded guilty to a previous conviction; and was now sentenced to suffer rigorous imprisonment for two years and to receive thirty lashes with a cat-o'-nine-tails.

DISHONEST SERVANTS.

Saloo Wamon, a girl, and Sagoon Zilloo, a man-servant in the employ of Radha, a concubine, were charged with theft of gold and silver ornaments, the property of their mistress. It appears that one day in November last, in consequence of the protracted absence of the prisoners from the house, the prosecutrix had her suspicion aroused, and on going to a room where she kept her box, found her ornaments missing. She made a report to the police. The prisoners hired a buggy that night and went to Dadur, where they put up for four days at the house of a friend, and where Saloo pledged some toe-rings with a Marwaree. They then proceeded to a place called Mallaywady near Vingorla, their native village. Thither they were followed by a policeman from Bombay, who, with the assistance of the local police, found the stolen property concealed in different places in the village. After his Lordship had summed up the case, the jury returned a verdict of not guilty and the risoners were discharged.

THEFT BY A DOMESTIC.

Ragoo Hurry, a domestic servant, was charged with stealing a pair of silver anklets, the property of his master. The prisoner had access to a cupboard in which his mistress kept the ornaments, and having got hold of the key he opened the cupboard and escaped with the property to Mahim, where he was arrested. He afterwards pointed out the place where he had concealed the property. He was found guilty and sentenced to nine months' imprisonment.

The Court adjourned at 3-10 p.m. until this morning.

INDIAN ITEMS.

DR. HUNTER.—Dr. W. W. Hunter has in the Press another Indian work, entitled "Orissa or the Vicissitudes of an Indian Province under Native and British Rule," to be completed in two volumes.

NEW ORGAN IN MADRAS.—On Sunday evening the new organ was played for the first time in St. Thomé Church. The organ is a good one, with a very sweet tone. The choir, however, is not so full as it certainly might be.—*Madras Athenæum.*

THE WEATHER AT AGRA.—On the 7th instant, at about 4-30 P.M., there was an atmospheric disturbance. For some time continuous thunder was heard, with dark clouds hanging about, followed by a dust-storm, to which succeeded a genial shower of rain. The thermometer averages 86° indoors daily.

FIRE-ARMS IN MADRAS.—During 1871 upwards of 400 guns and pistols were imported into Madras, and in January and February of this year 86 were landed, with a good deal of gunpowder, shot, and ammunition. At outports also arms are sometimes imported, and not a few probably come over the frontier.

A COURT-MARTIAL.—At a general court-martial held at Secunderabad on the 13th March, Private John Eagan was charged with being drunk on the 10th February at Secunderabad, and also with having at the same time and place stabbed Lance Sergeant Henry Sampson on the left arm. The court sentenced the prisoner to be fined £1, and to be imprisoned with hard labour for two years. H. E. the Commander-in-Chief has confirmed the sentence.

A MAHARAJAH AND HIS UNDERLINGS.—The Maharajah of Travancore having thought fit to remove his Dewan, Sir Madava Rao, from his post, it is stated that the Government of India has conceded to the Maharajah his right and power to do so without reference to Government, and the Madras Government has been severely reprimanded for having interfered between His Highness and his Prime Minister in a dispute twelve months ago. The latter would have been dismissed then, but the Madras Government saved him. The different decision now must have been arrived at before Lord Napier left the Presidency, or he would scarcely have left the Madras Government—that is himself. Sir Madava Rao is no longer Minister of Travancore, and very likely distribute his fat among the Government of India. This is the result of the most lately-offered line of Travancore Councils.

THE TINNEVELLY WAHABEE.—Regarding the "Wahabee" in Tinnevelly, our correspondent writing on the 2nd instant, with reference to his letter in our issue of the 3rd idem, says that "the man purchased the guns and revolvers, which the Deputy Collector seized, from a firm in Calcutta a short time ago. In proof of this statement he has produced the receipts of the firm. The Persian and Hindustanee documents taken possession of by the Deputy Collector are written in language far beyond the power of ordinary people to comprehend. There is nothing objectionable in the Tamil papers which have been examined; so it is hoped that the contents of the other papers are also harmless. All the papers have been transmitted to Madras for translation. The opinion now seems to be, that the man is on no way connected with any treasonable conspiracy, and that he is on a missionary tour for the propagation of his faith. The strange part is, that he should have so many arms in his possession. Little if any importance is attached to his attending the mosque armed with a sword or dagger, or both. I believe it is customary to bring such weapons to the mosque, and for the preacher to hold a naked sword in his hand while expounding the doctrines of Islam, and occasionally to brandish it, as a party man would a stick in a faction fight. It is certainly an odd way of inculcating religious ideas, although it may be muscular mode of enforcing their reception by ignorant minds."—*Madras Mail.*

CANTONMENTS.

THERE are few things which as a people we object to so much, as military aggression upon our more soberly clad civil brethren. The fact that the oppression or aggression is chiefly felt by the humbler members of the community who have no ready means of redress, in no way detracts from the unbecoming character of the offence to which cantonment authorities appear to be, at certain easily localized intervals, prone. We do not go the length of saying that the "Nusseerabad Cantonment Case" is one in point, but it may do no harm to any one in particular to know the light in which our military authority has recently thought fit to present itself to the public.

At Nusseerabad, within a day's easy march of one of our centres of enlightenment, literature and civilization (we allude to Ajmeer), it would seem that a military officer who could have been otherwise conveniently housed, coveted the vineyard of our unfortunate covenanted Naboth. To shorten the story we may as well say that the covenanted party, his wife and children, and some servants and maid servants and everything that was his, had to turn out in a manner which may without exaggeration be called rapid, and by a compulsion which only our reverence for the military authorities, especially cantonment magistrates, &c., prevents us from describing as arbitrary.

The result is more than sufficiently shocking to minds with an ordinary appreciation of respectability and things as they ought to be. Two gallant officers are placed in the dock which owing to the littleness of the carpenter's foresight or to the greatness of the individual culprits, was not sufficiently roomy to afford space for the two. The Court therefore ordered the removal of the dock and the substitution of two chairs, on which the defendants were seated at the date of the last report.

Of itself this is a trumpery case, but it serves to exhibit the inconveniences to which people residing in cantonments are subject. To give military men their due, they are generally very courteous and free from snobbishness in their dealings with the outside world, and without venturing any opinion on the merits of the case of the latest "military outrage," we are doing good service in making public the extent to which cantonment privileges and pretensions can be pushed, even in the absence of necessity which would reconcile any reasonable person to the exercise of a prerogative which should be reserved for occasions of importance. Whether an occasion of importance has arisen is matter of dispute, and we trust the decision of the Allahabad High Court will suggest an order from Government which may reserve all necessary privileges and preferences to officers serving with their regiments, and at the same time put some check upon the arbitrary exercise of authority to the prejudice of civilians to whom a residence within cantonments may be a necessity.—*Indian Public Opinion.*

SPIRIT OF THE INDIAN PRESS ON THE BUDGET.

(*Delhi Gazette.*)

Quærenda pecunia primum, virtus post nummos!—The income tax is to be retained, all that common sense has to urge against its retention notwithstanding. Things look well, but we await Sir Richard's statement with considerable interest. It will not, we believe, come under the severely critical examination this year of Lord Northbrook.

Speaking of the income-tax, the *Englishman* says:—Though Sir Richard Temple has not the wit to turn to good the opportunities that fortune gives him, he has had the adroitness to take advantage of a most untoward accident in order to forward his own blind policy. We have good reason for believing that the late Viceroy had fully made up his mind to rid the country of this incubus. He had never liked the Income-tax though he was persuaded to regard it as a tolerable expedient for surrounding a tolerable expedient for surmounting a serious financial crisis. But the mass of concurrent testimony as to the inquitous working of the tax in practice had had on him that effect which it could not fail to have upon any honest man with a mind open to conviction and sufficient intelligence to appreciate the value of the facts before him. And we have little hesitation in saying that had he lived, Sir Richard Temple would have found its abandonment consistent with a surplus. But Sir Richard Temple has shrewdly calculated that, with the Duke of Argyll on his side, he need fear no opposition from a new Viceroy, and that even those members who condemn the tax will forbear to press their views rather than embarrass Lord Northbrook at the very commencement of his career.

(*Indian Daily News.*)

IF any general expectation prevailed that Sir Richard Temple's annual financial statement would announce the inauguration of a new and progressive policy, those who listened to the budget, on Saturday last, were disappointed. We do not believe, however, that any such expectation really existed. The financial statement was an ample collection of figures and facts no doubt, as an accountant would show them, to display balances correctly. Where the theme rose above a mere debtor and creditor elaboration, and touched on the higher ground of an economist's province, there was an absolute barrenness of any fresh proposition tending in any way to the removal of universally condemned measures for supplementing income. The only change, if change it can be called, is a proposal to raise the minimum of the incidence of the income-tax,—to make the tax, as Sir Richard Temple said, "as it was always intended to be, a tax on classes in comparatively easy circumstances." The Income-tax indeed came in for a good deal of eulogy. According to Sir Richard, it "with all its drawbacks had done right good service!" Further, the tax, "as a measure, is manifestly indispensable, because without it there would be a deficit in the budget,"—a mild sort of woman's reason, the soundness of which will possibly become clearer as the figures are closely studied. Throughout the speech, there was a subdued tone of exultation, at the soundness and strength of the position, though there were not wanting indications of a determination to find an excuse, however lame, for the perpetuation of the income-tax.

There is a weakness in that portion of the financial statement, where a distinction is drawn between "precarious or autnormal surplus" arising from an extraordinary advance in the price of opium, and the consequent unexpected accretion of income, and between "the normal and of regular character savings in expenditure." Whilst disinclined to place reliance on the abnormal source of surplus, the Finance Member has no hesitation in displaying the figures which declare an ample surplus from "normal regular character" sources. He shows how by economy, even with declared diminished receipts, expenditure has been provided for and a surplus left. In his exposition of the conditions and prospects of opium for the coming year, and the assumed price of Rs. 1,200 per chest for the budget estimate, Sir Richard, on unavowed determination of the Government not to sell *more* than 48,000 chests of the Bengal drug in the calendar year, initiates a period of high prices, if they had not already prevailed, and makes out a clear case of too low an estimate for this heading of revenue.

(*Madras Mail.*)

THE alarm exhibited by Lord Mayo and his Council in the autumn of 1870, regarding the tremendous deficit that they foresaw to be inevitable, unless the Income Tax were raised on a war-footing, and expenditure ruthlessly curtailed in all directions, has been, as the Press predicted would be the case, stultified by facts; and the official year that was heralded during its mid-age with every term of opprobrium that official financialism could devise, may well complain of having been defamed in a most cruel fashion. . . . While the Government of India were doing their best to damage their credit by announcements of impending bankruptcy; while the Viceroy in Council in formal Resolutions was taking the public into his confidence and in piteous terms was entreating his subordinates of all grades not only to retrench, but also to communicate financial wrinkles to the Government by means of which that publicly admitted shortcomings, the state of affairs was most prosperous, and a surplus of grand proportions was accruing. The imposition of a 5½ per cent. Income Tax is thus proved to have been unnecessary for the maintenance of financial equilibrium; and the Government of India have justified the censures that were evoked from all sides by their imitative echo of alarm in the middle of the official year. This error of judgment, in a permanent description, may be attributed to that alarm, however much it compromised the dignity of Government. We refer, of course, to the Decentralization Resolution of December 1870, which entrusted to local Governments increased financial control in the form of larger allotments, by giving them a regular allotment of funds, to spend as they think best, and to supplement by local taxes, or to save and otherwise appropriate as may to them seem desirable. . . . The compulsory retention of the 1 per cent. Income Tax was also unprepared for. The tax was clearly not required in 1871-72, but it is as clearly requisite in 1872-73. The question, however, again intrudes itself, is the game worth the candle; is the net return from this impost a sufficient set-off for the discontent that it excites, for the outrage that it does in fact commit on the sensitive Oriental? We do not object for a moment to pay the tax ourselves, for it is a mere flea-bite of direct taxation; but, we are convinced, at the same time, that the Government are ill-advised in adhering to a policy that is condemned even by the majority of their own subordinates. The Income Tax in India is an anomaly, an impolitic illustration of the danger of Government by Committee; but it is better to endure the fiscal evils we have grown accustomed to than to risk the infliction of others of greater severity of which we have as yet no personal experience.

DISCUSSION ON SIR RICHARD TEMPLE'S PROPOSITION TO RE-IMPOSE THE INCOME-TAX.

AFTER the reading of the Financial Statement by Sir Richard Temple on Saturday,

The Hon. Mr. Bullen Smith said: My Lord, it is not my intention to oppose the application which has just been made by the hon. member, or to express now any opinion upon the measure which the proposed bill contains. I am glad the hon. member has seen his way to some modification upon the income-tax as last existing, and I am especially glad to hear such an authoritative declaration on the part of the Government, that they regard, and have always regarded, the tax as one only applicable to persons in easy circumstances, which has assuredly not been its character hitherto. I need not say that I believe the hon. gentleman to be quite sincere when he says that Government do not yet absolutely consider this income-tax as an integral part of their fiscal system; but when I look at the percentage this item bears to the entire revenue of the country, now or other I feel tolerably confident that its re-newal will again next year be asked at the hands of the Council, and to my own mind it comes home very much as a permanent measure, from which point of view I feel bound practically to consider it. The hon. member has told us in his exposition that the reports upon this tax furnished to Government have been of a varying nature, some favourable, others the reverse! Looking to the importance of this matter, on which there has been so much discussion for the last three years, it seems only reasonable that the Committee to whom the proposed bill is to be committed should be in possession of all possible information bearing on the subject. Without, therefore, making any substantive motion, I would express the hope that the Hon. the Financial Member will, with your Lordship's permission, see that the Committee are furnished with all the reports now in possession of the Government tending to elucidate the working of this tax throughout the country.

The Hon. Mr. R. Stewart supported Mr. Bullen Smith in a few words to the same effect.

The Hon. Mr. Stephen said that, under the existing circumstances of Government, any arrangements which could be come to must be provisional, as Lord Napier of Ettrick's successor was on his way to India. With reference to the contents of the bill itself, he said that the bill was extremely simple, as it merely revived the Act which expired on the 31st March, and made the verbal alterations necessary to raise the limit of taxation from Rs. 750 to Rs. 1,000.

The Hon. Mr. F. Chapman said he agreed with Mr. Bullen Smith, but he did not understand why the hon. gentleman should have specially applied for papers in this instance, as the fullest information was invariably given on such occasions.

The Hon. Mr. Robinson said he considered the tax a most impolitic one, and he hoped the Council would not permit the Act to be passed. He had heard with astonishment the Financial Member's assertion that the financial taxation in all parts of the country amounted to only £700,000. In Madras alone he knows that this year between £500,000 and 600,000 are in course of collection.

His Excellency the President here observed that £700,000 is the increase over former taxation made on this head.

The Hon. Mr. Inglis said: It is true that the bill which Hon. Sir R. Temple has asked leave to introduce limits the income-tax to the current year, but the re-imposition of the tax for even this short period, when the finances of the country are in the flourishing condition they appear to be from the statement just read out, indicates pretty clearly an intention to convert the tax into a permanent source of income, instead of keeping it as a reserve to fall back upon on occasions of emergency only, as has hitherto been done. This being the case, our vote on the bill now introduced assumes an importance it would not otherwise have, and it becomes very necessary that we should have before us the fullest information obtainable as to the working of the tax during the years it has been levied since 1860. I therefore support the request made by the Hon. Mr. Bullen Smith, and trust that every report on the tax which has been received from the various local Governments since 1860 may be laid before us.

His Honor the Lieutenant-Governor thought that the Government could only be justified in the course which they had followed in proposing the renewal of the income-tax for one year by the circumstances alluded to by Mr. Stephen. No doubt, under the peculiar circumstances, that course might be excused. But he had before expressed an opinion which all subsequent experience and enquiries had strongly confirmed, viz., that the income-tax was not a proper tax to use from year to year to supplement any deficiency in the financial accounts when there happened to be a deficiency. He thought that it was a most undesirable and injurious course to wait till the very end of the year, when the accounts were made up, and then to propose an income-tax if there were a deficiency. He was very strongly of opinion that the tax should not be used in that way—that it should either, if it could be properly adjusted, be made a permanent engine of taxation or abandoned. He thought that much irritation and injury, and much evil in many ways, was caused by uncertainty on the subject, and that it was impossible to administer it properly unless the system was deliberately settled. There was much, very much, to be said against the present tax; there was also much to be said in favour of a tax which touched classes not otherwise sufficiently taxed, if it could be properly adjusted. He had most strongly urged last year that before the subject was brought up again, the Government should sift the matter thoroughly, should give the Council an opportunity of sifting it thoroughly, and should deliberately decide to make or not to make such a tax part of our system. No doubt, recent lamentable events had made such a determination impossible. He felt that it could not be expected of the Viceroy in his present position that he should take upon himself the responsibility of so grave a determination at this time when a new head of the Government was about to arrive, and therefore he was willing to concede that at present the only thing to be done was to continue things as they are. At the same time he must express his very earnest hope that the Government would consider the matter very thoroughly before next season, and that if the income-tax were to be continued, its form should be revised and examined by the experienced men composing this Council. With respect to the demand for papers, he must point out to his hon. colleagues that it was quite impossible that so late in the day and at this season of the year they could make any real and substantial enquiry into this great and difficult subject. To give them papers with that object would be a mere fence, and he thought his friends, the hon. members who had spoken, would feel with him that if the proposal of the Government was to be accepted, there was nothing for it but to accept it without more ado, considering that under the circumstances no more deliberate course was possible, and that they must just continue the bill as it is for another year without pretending to make it the serious enquiry.

The Hon. Mr. Ellis desired to correct the impression of his hon. friend Mr. Bullen Smith, that, in proposing the re-imposition of the income-tax for one year, the Government was virtually re-imposing it in permanence. The unfortunate circumstances to which the Hon. Mr. Stephen had referred entirely precluded Government at present from adopting any decided course of permanent fiscal policy, it was only possible to do what was necessary to provide for the finances of the coming year, without any reference to the income-tax or any other tax remaining part of the fiscal system permanently. For his own part he (Mr. Ellis) much regretted this necessity, for he was very decidedly of opinion that one of the most obvious causes of the evils alleged to be caused by the income-tax was its temporary character, and he believed that the most serious of the objections taken to the tax would be absolutely without foundation if the income-tax became permanently incorporated with the system of taxation in British India. It was therefore with much regret that he had to admit that the circumstances under which Government were at present placed prevented the possibility of entertaining the question whether the income-tax ought not to be continued without being limited to the period of one year. The hon. member who had moved for papers might thus rest assured that his impression that the tax was virtually being re-imposed in permanence was incorrect, and he (Mr. Ellis) hoped it would be seen that as the question was really, and not nominally, confined to such very narrow limits, the production of papers could serve no special end. Moreover, the papers which would be produced, if the request were complied with, referred to a state of things very different from that which would result from the present bill. These papers related to a period of high rates and low minimum—to times when the rate was 2 or even 3½ per cent., and when the minimum was at 200, 500, or even 750; whereas the present bill was to impose a rate of one per cent., and would leave untaxed all incomes below the minimum of 1,000. Now, as it was generally admitted that the oppression and corruption alleged as prominent objections to the income-tax occurred mainly, if not wholly, among those affected by the low minimum, and not among the higher classes, the production of papers relating to so very widely different a state of things might mislead rather than inform the members in respect to the present bill. He (Mr. Ellis) thought therefore that it would be inexpedient to produce any papers such as his hon. friend, Mr. Bullen Smith, had asked for.

The Hon. Sir Richard Temple said he objected to undertaking to produce papers in the manner proposed by the Hon. Mr. Bullen Smith, and he founded his objection on the grounds stated by Mr. Stephen, Mr. Campbell (the Lieutenant-Governor), and Mr. Ellis. The hon. members on the left must, he believed, have already in their possession such reports as they could reasonably require. Some of these reports have been published by the Government of India; others by the local Governments. The hon. gentlemen had not exactly indicated what papers they meant. It was not to be expected that Government would promise indiscriminately to produce every paper that touched on the income-tax. Possibly there might be some papers of this nature which touched confidentially on other matters besides the income-tax, which matters, however, were not at all before the Council now, or had reference to periods antecedent to the present period, or even to recent periods. In regard to the Hon. Mr. Robinson's impression he (Sir Richard Temple) had stated the local taxation of the country to amount to only £750,000—¾ of a million a year—he said that it was evident that the hon. gentleman had not listened to his statement, for he had set forth most explicitly that this sum of ¾ of a million represented only taxation imposed under several Acts which he specified—which sum he expressly added to the 4 millions previously existing, bringing the aggregate up to 4¾ millions. When the hon. gentleman came to read the statement—which he hoped he would be kind enough to do—he would find the case exactly stated in the above manner.

The Hon. Mr. Robinson, in reply, asked whether the hon. member's statement that £700,000, plus the former taxations described by him, includes all municipal taxation as well as that which is raised for local purposes, and in reply to the answer of the Hon. Sir Richard Temple that it did not, he remarked that he thought there must be some mistake and omission.

LADY MAYO'S ANNUITY.

LADY MAYO'S Annuity is causing some discussion at home. Under the head "Parsimonious Gratitude," the *Times* publishes the following resolution from the India Office:—

"Resolved unanimously by the Secretary of State for India in Council that, having regard to the eminent services rendered by the late Earl of Mayo as Viceroy and Governor-General of India, to the munificence with which he maintained in that office the dignity of the Crown, and to his death by a deed of violence to which he was exposed in the discharge of his public duty, a life annuity of 1,000*l.* be conferred on the Countess of Mayo, to be paid out of the revenues of India; and, further, that there be paid out of the same revenues the sum of 20,000*l.* for the benefit of the younger children of her ladyship and of the late Earl of Mayo."

"March 15, 1872."

The *Pall Mall Gazette* says:

The *Times* says it is "parsimonious gratitude" to give to Lady Mayo no more than twenty thousand pounds, with a pension of a thousand a year. Other journals, we observe, are of the same opinion; and Mr. Bernal Osborne put a question to Mr. Gladstone which seems to signify that in Parliament also there is no disposition to quarrel with the grant as too small. Now, although it is an invidious and thankless thing to do, we feel bound to declare our dissent from this view. To us it seems that the grant is sufficiently handsome; and though the death of Lord Mayo is a deep misfortune, and Lady Mayo's life is well entitled to all the sympathy that flows toward her from every home in the kingdom, we ought not to forget that to die in the service of the country is the lot of thousands, and it is a good and politic thing to maintain the old idea that there is an equal quality of honour in such a death which is disturbed by exceptional pensionings in particular cases.

The *Times* of Tuesday, March 19, in an editorial says:

We cannot think that the reply made to Mr. Osborne by the Prime Minister on the subject of the grant to Lady Mayo will give satisfaction either in England or in India. It is to the effect that in the opinion of the Government the grant is sufficient; a pension of 1,000*l.* a year and a sum of 20,000*l.* being more than an equivalent for 2,000*l.* year, which was the amount of pension allotted to the widow of Lord Elgin. Precedents furnish a very effective argument, and to a certain class of minds they are irresistible. But it can be shown that a thing has been done once, in a hundred cases, and it must be done again, in exactly the same manner, on any similar occasion. We beg, however, to suggest that the death of Lord Mayo by the hand of an assassin is an event which lies entirely outside the order of precedent. The first impression the paragraph we published yesterday made upon us, and we believe, on the public generally, was that, having regard to the position of the deceased, the manner of his death, and the usual scale on which great public services are rewarded, there was something niggardly in the grant allotted to Lady Mayo. That impression is not removed by a further consideration of the case. It is difficult to conceive any injury greater than that which the widow and children of the late Governor-General have suffered in the loss of their natural protector. Lord Mayo has been cut off in the full strength of manhood. At the time of his death he had not completed his fiftieth year. Like more than three years ago he was selected by the Government of the day for the office of Viceroy, and it is acknowledged on all sides that the choice did credit to the discernment of the Minister. At the time of his death he had won for himself the reputation of being one of the most successful Viceroys who has ever governed India. Europeans and natives have united to lament his fate and to honor his memory. A man of such powers and such a reputation must be looked upon as having a value for his family analogous to that which he had for his country. His family are deprived in a moment of one who in the course of nature might have lived for many years, taken a foremost rank in political life, and held the highest offices in the State.

Lord Mayo, it must be added, possessed only a very moderate private fortune. The income of the Viceroy is magnificent, and no doubt a man who goes to India determined to make the place remunerative is able to lay by a considerable sum yearly. Lord Mayo, however, was not one with whom these private considerations would prevail. His first object was to maintain the influence and to increase the usefulness of his great office. He threw himself into the work with a zeal which few have ever equalled, and he displayed a dignity and splendour unsurpassed in the annals of his predecessors. He visited Burmah, another, received the Native Princes with almost unexampled splendour, saw with his own eyes the condition of the land and the wants of its inhabitants, encouraged European enterprise, and his labours ceased only with his life. With the courtliness and the politic display of Lord Wellesley or Lord Dalhousie he united an attention to details and a willingness to undertake what may be called the drudgery of official life which form one of the most valuable qualities of an Indian statesman in these days, when the period of war is at an end and that of material improvement has begun. In the midst of his career he is cut off by the hand of an assassin. Surely the manner of his death raises the case of his family above all precedents? Never yet has a Governor-General succumbed to such a fate, and we may hope that for generations the murder of Lord Mayo may be an act unparalleled in Indian history. We have no desire to draw comparisons, but as the precedent of Lord Elgin has been mentioned by Mr. Gladstone, we may say that the death of a Governor-General from natural causes does not impose on the State the same moral obligations as a death by assassination met in the immediate discharge of a public duty. Viewed in connexion with all the circumstances,—the eminence of the deceased, the value of his life to his family, and the terrible and exceptional character of his death,—the grant appears totally insufficient, and we hope it is not too late to reconsider the subject, and to manifest a liberality more worthy of a great nation.

Since the old Pension List—the Black Book of the last generation of Radicals—has been effectually cleared by death, and pensions have been granted only for specified and undoubted services, there have been no complaints from any order of Liberals against an honourable provision for those who have performed eminent services to the State, or the families they leave behind them at their death. As the nation does not grudge the high salaries of diplomatists or Governors, so we cannot recollect a single instance of late years where an adequate pension to the widow or family of an eminent public servant has elicited any remonstrance. What, then, is the Government afraid of? In the case of Lady Mayo it has only after much delay and hesitation determined on this niggardly proposal. It is supposed that either in England or in India a liberal pension would create popular discontent? In India the people are accustomed to see immense revenues paid to the descendants of Native Princes to be spent in sloth, debauchery, and vice, and it is perfectly ridiculous to suppose that a sufficient annuity to the widow of a murdered Viceroy who was borne to the grave amid the mourning of millions would occur to any one of them as unreasonable. In England we know too well that this parsimony, which is now so conspicuous in high places, does not lead to any real economy. There is always a fight going on about some trumpery saving, yet—be the excuse what it may—we have the most expensive Government that has ever existed in England in time of peace, and a hundred thousand pounds appears to be piled on the expenditure for every hundred that is saved by the most grinding economy. We would earnestly appeal to the Government to behave justly, if not generously, to the family of one of the most able, popular, and munificent Viceroys who ever left the shores of England—a man who, disregarding his own interest, upheld on all occasions the dignity of the Crown he represented, and who has met an untimely fate in the actual discharge of an unwelcome public duty.

The *Globe* says:

There must surely be some strange mistake about the resolution passed and published by the India Office, and which *The Times* inserts under the very appropriate heading "Parsimonious Gratitude." It cannot possibly be that the India Office, even though it be ruled by his Grace of Argyll, can have resolved to insult the widow of the late Viceroy and to discredit the English character by offering her Ladyship a life annuity of 1,000*l.* a year, and a capital sum of 20,000*l.* for the benefit of the children of the noble earl. It is not thus that the British people provides for the families of those who fall at the post of duty while sustaining the highest offices of the Crown. Everybody knows that for the first few years of an appointment like that held by Lord Mayo it is difficult, if not impossible, to avoid a drain on private resources. His Lordship left no effort untried to give *prestige* to the name of the Sovereign in India. A feeling of ineffable disgust will overpower and stifle all other sentiments when it is known to what a depth of humiliation the pitiful parsimony of an economical Government can stoop when the subjects, we might say the victims, of its patronage are not particularly powerful. It is quite out of the question that the Administration should be permitted to practise its petty economy in a matter of such moment. The only doubtful point is how the procedure of the Government shall be brought under the cognisance of the Legislature.

On the 20th, the following letters appeared also in the *Times*:—

Sir,—It is stated in your article in this morning's paper that Government "furnish a very effective argument." I take the liberty to send you one.

On the 11th of May, 1812, the Right Hon. Spencer Perceval, First Lord of the Treasury and Chancellor of the Exchequer, was shot dead in the lobby of the House of Commons by a man named Bellingham, in revenge for the neglect of his application for indemnity for losses sustained in Russia.

Bellingham was tried, condemned, and executed on the 18th. A vote of 20,000*l.* to the family of the deceased Minister, an annuity of 2,000*l.* to his widow, and a monument to his memory in Westminster Abbey, was unanimously passed in the House of Commons.—I am, Sir, &c.,

J. HAMILTON.

Sir,—Having read your leading article on the meagre grant to Lady Mayo, may I be allowed to suggest that the liberality of the Duke of Argyll might well be followed up by an intimation from the Prime Minister that precisely similar sums will be voted by Her Majesty's Government?

The pension to the widow would then be 2,000*l.* per annum, and the grant for her young family 40,000*l.*, one-half being chargeable on the revenues of Great Britain and India respectively.—I am, Sir, your obedient servant,

March 19. CALCUTTA.

The subject was brought up on Monday night in the House of Commons. We extract the following from the *Times'* report:—

THE LATE LORD MAYO.

Mr. Osborne—I wish to ask the First Lord of the Treasury a question of which I have not been able to give him notice, but which I hope he will be able to answer. It is whether the announcement contained in to-day's papers relative to the pension granted to the widow of the late Viceroy of India by the Secretary of State for India is correct, and, if so, whether the provision mentioned in the announcement is the only provision contemplated by the Government. (Hear, hear.)

Mr. Gladstone—The question of my hon. friend would perhaps have been more regularly put, as regards the first part of it, to my hon. friend the Under-Secretary for India, because I have not had official notice from the Council of India on the subject of their vote. My noble friend the Secretary of State is unfortunately laid up by severe indisposition; but I believe it is true that the vote mentioned in the papers of to-day has been taken by the Indian Government, and that no other question of provision has been raised. I may observe, if I am correct in my recollection—and my hon. friend the Under-Secretary will correct me if I am not—the provision made for the widow of the late Lord Elgin was one of £2,000 a year, one half of which was given from Imperial resources, on account of the fact that Lord Elgin discharged many diplomatic and colonial services for the Imperial Government of a character which entitled him to a pension. Comparing the gross amount of the provision in the case of Lord Elgin with that which is now made by the Indian Government, my hon. friend will observe that the latter provision is somewhat larger; £20,000 in gross being more than an equivalent for the second thousand a year. This is all the information I can give the House on the subject at present, in the absence of any communication with my noble friend the Secretary of State.

COMPENSATION TO OFFICERS OF THE LATE INDIAN ARMY.

In the House of Commons on the 19th March, Sir J. Elphinstone asked the Under-Secretary for India, in reference to clause 4, Regulation of the Forces Act 1871, and to his reply to Colonel Sykes on the 13th of February, whether he would state to the House the reason why Her Majesty's Government still withheld from officers of the late Indian Army "compensation in retirement equal to the sum they would have received according to the custom of their regiments from the junior officers of those regiments, had they retired therefrom prior to the day the Act comes or came into force."

Mr. Grant Duff replied—The claims of the officers of the late Indian Army to bonus compensation were disposed of by a despatch of Lord Cranborne's dated August 8, 1866, embodying and carrying into effect the concessions made by him as Secretary of State in Council, which concession had been, immediately before the despatch was laid on the table, announced by him in this House and extremely well received. That despatch of Lord Cranborne's was followed by more than one despatch from the next Secretary of State in Council, the right hon. gentlemen the member for North Devon, explaining portions of it to the Government of India, and ruling certain disputed points in the interest of the officers. Her Majesty's present advisers, in dealing with the bonus question, have followed in every particular the same course as their predecessors, and they see no reason why a settlement made by their predecessors so long ago should be now disturbed because under different circumstances a different arrangement was made last year with the officers of a different army.

PICKINGS FROM PUNCH,

OF MARCH 23.

NATIONAL SECURITY.
What of Army Reorganisation?
Nothing certain there is but taxation.

OUR "Civil List" (and may it soon be abolished!)—Persons on whom we must call.

EARLY BRITISH FRENCH FROM THE NURSERY.

Ethel—"Je suis fashay de vous donner tant de *trouble*, Plantagenet!"
Plantagenet—"O! ne le *mentionnez* pas!!"

THE RUN OF THE SEASON.

Heavy Old Groom—"Couldn't ha' been very fast! Why not?"
Priggish Light Weight—"Well, didn't you say as you and your Governor was in it?"

REACTION.

That amusing fellow, Jolley Chedworth, like most men who have a great flow of spirits, admits that he has his "correspondingmoments of depression," especially when there are arrears of letters to clear off.

BREAKING THE ICE.

Sprightly Lady—"Mr. Dormers, would you oblige me with——"
Bashful Curate (who had scarcely spoken to his fair neighbour)—"O, certainly.—What shall I have the pleasure to offer!——"
Lady—"——A remark!!"

"BOOTS AND CHAMBERMAID."

Robin (the morning after the Cricket supper)—"What does this 'B' and 'C' mean, Dick!"
Richard (with a headache)—"O, brandy an' soda, of course. Ring 'em both, there's a good fellow!"

FLOWERS OF FASHION.

Lady—"And why did you leave your last situation?"
Coachman—"Well, ma'am, me and her ladyship 'ad a difference about a bokay. We was going to a drawing-room, and her ladyship wanted to put me off with a bokay made up in the housekeeper's room: Well, I couldn't stand that, so I went and ordered a bokay at Covent Garden, and, would you believe it, ma'am, me and her Ladyship 'ad a difference about the payment! so I give warning!"

REASONS FOR GOING TO THE BOAT-RACE.

Because it is right to encourage all athletic exercises which tend to produce manly vigour and calm self-control.

Because it is right to take part in a scene in which all classes of society can meet and mingle on common ground.

Because we wish to make ourselves better acquainted with the beauties of our glorious River Thames.

Because we are anxious to see whether the manners and habits of the lower orders are undergoing any improvement.

Because we wish to form some estimate, from personal observation, of the number of people present.

Because the village of Putney is dear to us, as having been the birthplace of the author of *The Decline and Fall of the Roman Empire.*

Because we wish to compare the present style of rowing with what it was when we were at *No Smile.*

Because we take pleasure in watching the gradual progress of spring vegetation in the country.

Because we have a relation from the country staying with us who has never seen the boat-race.

Because it gives us the opportunity of meeting so many old College friends.

Because the girls want to go.

Because we want a holiday.

BANKS.

NATIONAL BANK OF INDIA (Limited).

CURRENT DEPOSIT ACCOUNTS.

Interest is allowed on Current Deposit Account at 2 per cent. per annum on the minimum monthly balances up to Rs. 1,00,000, but no Interest will be allowed on balances under Rs. 1,000.

FIXED DEPOSITS.

The Bank receives Money on Fixed Deposits and allows Interest thereon as follows:—
On Deposits, subject to 6 months' notice of withdrawal, 4 per cent.
Do do 12 do do 5 "

EXCHANGE.

The Bank negotiates and collects Bills payable in London, Calcutta, Madras, and Hongkong. It also grants drafts on London and on its Branches and Agencies at the Current Rates of Exchange.

By order of the Directors,
WM. A. BAKER, Acting Manager.

Bombay, 29th September 1871.

CHARTERED MERCANTILE BANK OF INDIA, LONDON, AND CHINA.

BOMBAY BRANCH.
LONDON BANKERS.
BANK OF ENGLAND. | LONDON JOINT STOCK BANK.

MONEY REMITTED

At current rates of Exchange by the Bank's Drafts on its Branches and Agencies in the East, and
On LONDON, | On IRELAND
" SCOTLAND, | " PARIS,
And also on the principal Towns in the AUSTRALIAN COLONIES.
If desired, the Bank will send the Draft direct to the party whose address is given.

INTEREST.

On Current Deposit Accounts interest is allowed at 2 per cent. per annum, on the minimum Monthly Balances, up to Rs. one lac, but no interest will be allowed on balances of less than Rs. 1,000.

INTEREST ALLOWED ON FIXED DEPOSITS.

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COMPTOIR D'ESCOMPTE DE PARIS.

HEAD OFFICE:
PARIS.
SUBSCRIBED and PAID-UP CAPITAL £3,200,000
RESERVE FUND ..... £ 800,000

LONDON BANKERS:
THE UNION BANK OF LONDON.

CURRENT ACCOUNTS.

INTEREST is allowed at TWO PER CENT. on daily balances.

DEPOSIT ACCOUNTS.

INTEREST at THREE PER CENT. allowed on money placed in Deposit at seven days' notice.

INTEREST at FOUR PER CENT., subject to six months' notice of WITHDRAWAL.

LOANS granted on French Rente and other approved Securities.

All remittances to be endorsed "PAY COMPTOIR D'ESCOMPTE DE PARIS, OR ORDER."

HENRI DUVAL, Acting Manager.

14, Rampart Row, Bombay, 31st January 1872.

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MARINE INSURANCE COMPANY.
(ESTABLISHED 1836.)
CAPITAL, £1,000,000. RESERVE, £370,000.
HEAD OFFICE—20, OLD BROAD STREET, LONDON.

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SIR CHARLES FORBES & Co., Agents.

Bombay, 6th April 1872.

IMPERIAL LIFE INSURANCE COMPANY.
INSTITUTED 1820.

CHIEF OFFICE—1, OLD BROAD STREET, L